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Lance J.M. Steinhart, P.C.
Attorney At Law
1720 Windward Concourse
Suite 250
Alpharetta, Georgia 30005

Also Admitted in New York
and Maryland

Telephone: (770) 232-9200
Facsimile: (770) 232-9208
Email: lsteinhart@telecomcounsel.com

October 15, 2010

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VIA OVERNIGHT DELIVERY

Florida Public Service Commission
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Re: Absolute Home Phones, Inc.

To Whom It May Concern:

Enclosed please find for filing an original and four (4) copies of Absolute Home Phones, Inc.'s local exchange tariff to replace the current local exchange tariff in its entirety.

Please return a stamped copy of the extra copy of this letter in the enclosed preaddressed prepaid envelope.

If you have any questions regarding this matter, please do not hesitate to call me. Thank you for your attention to this matter.

- COM _____
- APA _____
- ECR _____
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- RAD** 3 (Price Lists)
- SSC _____
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Respectfully submitted,
Claudia McDowell

Claudia McDowell, Legal Assistant to
Lance J.M. Steinhart, Esq.
Attorney for Absolute Home Phones, Inc.

Enclosures
cc: Chris Peltier

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