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January 4, 2011

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Ms. Ann Cole  
Commission Clerk  
Office of Commission Clerk  
Florida Public Service Commission  
Capital Circle Office Center  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0850

Re: Smart City Telecom  
Rule 25-4.0665(20), F.A.C.  
Fourth Quarter 2010  
ETC Lifeline and Link-Up Quarterly Report

Dear Ms. Cole:

Enclosed for filing is Smart City Telecom's Fourth Quarter 2010 ETC Lifeline and Link-Up Report as required under Rule 25-4.0665(20), F.A.C. as amended June 23, 2010.

Should you have any questions, please contact Ms. Lynn B. Hall at (407) 828-6730.

Sincerely,

Kathy Truesdale  
Contracts Manager

Enclosure

cc: Robert J. Casey, FPSC (via email: BCasey@PSC.STATE.FL.US)  
Lynn B. Hall  
Kim Windisch

DOCUMENT NUMBER: 110000-OT  
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**NAME OF COMPANY:** Smart City Telecommunications LLC d/b/a Smart City Telecom

**Rule 25-4.0665(20)** **LIFELINE AND LINK-UP SERVICE REPORT**

**QUARTER REPORTED:** 4th Quarter 2010

<b>Month</b>	<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>
October	17	0	2	0	0
November	19	0	2	0	0
December	18	0	0	0	0

- (a) The number of Lifeline subscribers, excluding resold Lifeline subscribers, for each month during the quarter.
- (b) The number of Subscribers who received Link-Up for each month during the quarter.
- (c) The number of new Lifeline subscribers added each month during the quarter.
- (d) The number of transitional Lifeline subscribers who received discounted service for each month during the quarter.
- (e) The number of residential access lines with Lifeline service that were resold to other carriers each month during the quarter.

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