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October 27, 2006

BY FEDEX (850-413-6770)

Blanca S. Bayó, Director

Division of the Commission Clerk and Administrative Services

Florida Public Service Commission

2540 Shumard Oak Boulevard

Tallahassee, FL 32399-0850

Re: Legent Communications Corporation d/b/a Long Distance America

(Company Code TJ636); Order No. PSC-03-1469-FOF-TL

030861,030868,030869,030961

Dear Ms. Bayó:

EC

Legent Communications Corporation d/b/a Long Distance America ("Legent"), by its undersigned attorneys, hereby responds to the Florida Public Service Commission's letter dated October 23, 2006 ("letter"), regarding Order No. PSC-03-1469-FOF-TL ("Order").

Legent is a provider of interexchange telecommunications services in the state of Florida, pursuant to Order No. PSC-02-0515-PAA-TI, issued April 16, 2002, in Docket No. 020107-TI.

Legent attests that its intrastate switched access expense reduction under the Order is less than \$100. Therefore, pursuant to the letter, Legent is not obligated to flow through the reduction in its intrastate switched access expense to its retail rates. As permitted by the letter, this attestation covers Incumbent Local Exchange Companies ("ILECs") Verizon, Embarq (formerly Sprint) and BellSouth.

Very few of Legent's customers actually use its services to complete intrastate interexchange calls in Florida. Legent does not directly pay intrastate access charges to any ILECs. Instead, Legent purchases termination minutes from wholesale providers. Legent assumes that intrastate access charges are incorporated into the rates charged by Legent's underlying carriers. However, Legent is not directly invoiced for such charges.

An original and one (1) copy of this letter are enclosed for filing. Please acknowledge receipt of this filing by file-stamping and returning the extra copy of this filing in the self-addressed, stamped envelope provided for this purpose. Please contact the undersigned should

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Blanca S. Bayó October 27, 2006 Page 2

cc:

you have any questions or require additional information.

Sincerely,

Thomas K. Crowe Joshua T. Guyan,

Counsel for Legent Communications Corporation d/b/a Long Distance

America

Beth W. Salak, Director, Division of Competitive Markets & Enforcement