

August 1, 2007

Ms. Cole
Office of the Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

ORIGINAL

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COMMISSION
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Re: Docket No. 070127-TX

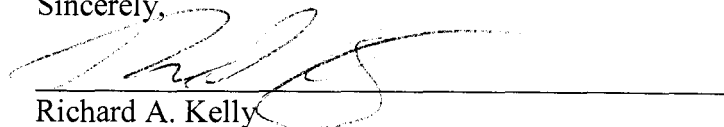
Dear Ms. Cole:

Reynwood is an innovative and important company in the communications field, serving broadband telephone service users across the U.S. As a substantial customer of Neutral Tandem's local exchange services in Florida, I am writing in support of its petition in the above docket; it is very important that the Commission address the merits of Neutral Tandem's petition.

Reynwood uses Neutral Tandem's local exchange services not only to reduce costs, but also to improve service, redundancy, and network efficiency. Maximizing Neutral Tandem's interconnections in Florida ensures that Neutral Tandem can remain a critical competitor to BellSouth in terminating local traffic to competitive wireless and wireline carriers throughout the State, while enhancing Florida's homeland security.

We appreciate this opportunity to share our perspective and hope that the Commission proceeds promptly with an examination of the merits of Neutral Tandem's petition.

Sincerely,


Richard A. Kelly
CEO

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