POSIT PARE 791 DEC 0 / 2007

Date, Tuesday, November 13, 2007

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VIA U.S. MAIL

Florida Public Service Commission Division of Records and Reporting 2540 Shumard Oak Blvd. Tallahassee, Florida 32399-0850 (850) 413-6770

Reference: CREDICALL USA INC - CLEC APPLICATION

Dear Sir or Madam:

Enclosed please find an original and two (2) copies of Credicall USA, INC filing for a Competitive Local Exchange Carrier (CLEC) Registration and the initial CLEC tariff.

Also enclosed are financial statements, resumes of management staff and resumes of technical staff.

Please feel free to contact me at the above number or email address should you have any additional questions. Thank you for your time.

With best regards,

Sandra Valenci

Direct Telephone:

+1 305 269 4142 x 113

Direct Fax:

+1 305 402.5940

Email. sandra@smartisvoip.com

Check received with filing and forwarded to Fiscal for deposit. Fiscal to forward deposit information to Records.

person who forwarded check:

Enclosure as stated

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