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Also Admitted in New York and Maryland

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May 9, 2009

VIA OVERNIGHT DELIVERY

Florida Public Service Commission Ann Cole, Commission Clerk 2540 Shumard Oak Blvd. Gunter Bldg. Tallahassee, Florida 32399-0850 (850) 413-6770

Re: Absolute

Absolute Home Phones, Inc.

To Whom It May Concern:

Enclosed please find one original and six (6) copies of Absolute Home Phones, Inc.'s (Absolute Home Phones) Application for Authority to Provide Local Exchange Telecommunications Service Within the State of Florida.

I also have enclosed a check in the amount of \$400.00 payable to the Florida Public Service Commission to cover the cost of filing these documents.

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.

Sincerely

ance J.M. Steinhart, Esq.

Attorney for Absolute Home Phones, Inc.

Enclosures

cc: Chris Peltier

DOCUMENT NUMBER-DATE

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