

March 24, 2006

Ms. Blanca S. Bayo
Director
Division of the Commission Clerk and
Administrative Services
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

Re: Docket No. 060077-TL

Order No. PSC-06-0168-PAA-TL Wood Pole Inspection Program

Dear Ms. Bayo:

Smart City Telecommunications LLC d/b/a Smart City Telecom hereby submits this letter in response to the above referenced Florida Public Service Commission Order dated March 1, 2006, and the ordered requirement for all local exchange companies to implement and submit to the Commission a wooden pole inspection program.

Please be advised that Smart City Telecom does not have (own or lease) any wood poles in its outside plant facilities or otherwise, nor does it have any plans to start using or adding any wood poles in its outside plant facilities, now or in the future.

Should you have any questions regarding this matter, please contact me at (407) 828-6730.

Sincerely,

Lynn B. Hall

Director - Contracts and Tariffs