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7901 SKANSIE AVENUE, SUITE 240

GIG HARBOR, WA 98335 TELEPHONE: 253.851.6700 FACSIMILE: 253.851.6474 http://www.millerisar.com # 400 ac

3-24-05 PT

Via Overnight Delivery

March 21, 2008

Ms. Blanca Bayó Division of The Commission Clerk and Administrative Services Florida Public Service Commission 2540 Shumard Oak Blvd. Tallahassee, FL 32399-0850 Check received with filing and forwarded to Fiscal for deposit. Fiscal to forward deposit information to Records.

initials of person who forwarded check:

Dear Ms. Bayó:

Enclosed for filing with the Florida Public Service Commission ("Commission") are an original and two (2) copies of Preferred Long Distance, Inc.'s IXC Registration Form ("Registration") and interexchange tariff, and Application Form to Provide Competitive Local Exchange Telecommunications Company Service Within the State of Florida ("Application"). By its Application and Registration, Preferred respectfully requests facilities-based local exchange, exchange access, and resold interexchange authority in Florida. A \$400.00 check payable to the Commission applicable to the Company's Application is also attached.

Exhibit C to the Company's Application contains proprietary financial information deemed confidential. Preferred Long Distance, Inc. respectfully requests that the attached proprietary financial statements be treated as confidential. A single copy of Applicant's confidential financial statements has been submitted under confidential seal consistent with Commission procedures, accordingly.

Please acknowledge receipt of this filing by file-stamping and returning the extra copy of this transmittal letter in the self-addressed, postage-paid envelope provided for this purpose. Questions concerning this filing may be directed to the undersigned.

Sincerely,

MILLER ISAR, INC.

Andrew O. Isar

Enclosures

Regulatory Consultants to Preferred Long Distance, Inc.

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FPSC-COMMISSION CLERK