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December 20, 2006

VIA OVERNIGHT DELIVERY

Ms. Colleen Dale
Chief A.L.J./Executive Secretary
Missouri Public Service Commission
200 Madison Street, Suite 100
Jefferson City, MO 65102
(573) 751-3234

FILED³

DEC 21 2006

Re: Airespring, Inc.
YC-2007-0352

Missouri Public
Service Commission

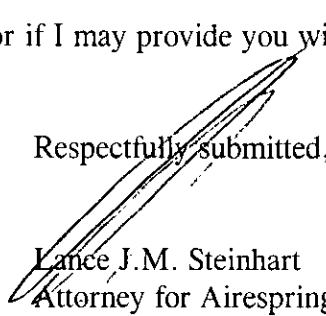
Dear Ms. Dale:

Pursuant to staff request, enclosed please find an original and eight (8) copies of substitute sheets to Airespring, Inc.'s P.S.C. Mo. No. 2 Local Exchange Telecommunications Tariff.

I have also enclosed an extra copy of this letter to be date stamped and returned to me in the enclosed, self-addressed, postage prepaid envelope.

If you have any questions or if I may provide you with any additional information, please do not hesitate to contact me.

Respectfully submitted,


Lance J.M. Steinhart
Attorney for Airespring, Inc.

Enclosures

cc: Office of Public Counsel

Office of General Counsel

WAIVERS OF RULES & REGULATIONS

Section 392.210.2	Establish uniform system of accounts used for annual reports.
Section 392.240(1)	Setting just and reasonable rates
Section 392.270	Ascertain property values.
Section 392.280	Establish depreciation accounts.
Section 392.290	Issuance of securities.
Section 392.300.2	Acquisition of stock.
Section 392.310	Issuance of stock and debt.
Section 392.320	Stock dividend payment.
Section 392.330	Issuance of securities, debts & notes.
Section 392.340	Reorganization(s).
4 CSR 240-10.020	Depreciation fund income.
4 CSR 240-30.040	Adopts FCC's Part 32 uniform system of accounts for Class A and Class B companies.
4 CSR 240-3.550(5)(C)	File exchange boundary maps with Commission.

Issued: November 21, 2006
Issued by:

Avi Lonstein, President
Airespring, Inc.
6060 Sepulveda Blvd.
Van Nuys, California 91411

Effective: January 5, 2007