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December 20, 2006

The Honorable Colleen M. Dale
Secretary/Chief Regulatory Law Judge
Missouri Public Service Commission
P.O. Box 360
Jefferson City, MO 65102-0360

Re: MCC Telephony of Missouri, Inc.
Case No. TE-2006-0415

Dear Judge Dale:

Enclosed for filing on behalf of MCC Telephony of Missouri, Inc. please find the surrebuttal testimony of Calvin Craib and Mark Trefry.

Would you please bring this filing to the attention of the appropriate Commission personnel.

Please contact me if you have any questions regarding this filing. Thank you.

Very truly yours,

NEWMAN, COMLEY & RUTH P.C.

By: **/s/ Mark W. Comley**

Mark W. Comley
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MWC:ab

Enclosure

cc: Office of Public Counsel
General Counsel's Office
Craig Johnson
Jim McKnight