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December 13, 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 in the referenced matter please find MCC Telephony of Missouri's Objections to Staff's Rebuttal Testimony.

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 comleym@ncrpc.com

MWC:ab

Enclosure

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