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Via E-Mail

October 23, 2007

Robin Ancona
Director, Telecommunications Division
Michigan Public Service Commission
6545 Mercantile Way, Suite 7
P.O. Box 30221
Lansing, MI 48909

Re: ACD Telecom, Inc.'s Intrastate Local Call Termination
and Network Interconnection Tariff, Tariff MPSC No. 2

Dear Ms. Ancona:

Pursuant to Public Act No. 235 of 2005, ACD Telecom, Inc. is filing this new Intrastate Local Call Termination and Network Interconnection Tariff, Tariff MPSC No. 2. Please return a stamped copy of this advice letter upon approval. Should you have any questions, please contact me at your convenience.

Very truly yours,

Gary L. Field, PLLC

Hai Jiang (P67088)

Michigan Public
Service Commission

10/26/2007

Approved