

MILLER ISAR^{INC.}

REGULATORY CONSULTANTS

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Via EFile

April 7, 2008

Ms. Renee J. Jenkins
Docketing Division
Public Utilities Commission of Ohio
180 East Broad Street
Columbus, OH 43215-3793

RE: Case No. 08-230-TP-ACE

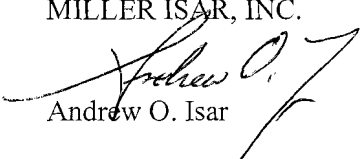
Dear Ms. Jenkins:

Pursuant to Ohio Administrative Code 4901:1-6-06(C)(3), enclosed for filing with the Public Utilities Commission of Ohio in the above-referenced matter are Adobe Acrobat and original Word copies of Preferred Long Distance, Inc.'s ("Preferred") final retail and switched exchange access tariffs, P.U.C.O. Tariffs No. 1 and 2, respectively, and this transmittal letter, to complete the Company's application for certificate of public convenience and necessity. Preferred requests that the tariffs become effective on April 9, 2008.

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.