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March 14, 2012

**VIA records@utc.wa.gov ONLY**

David W. Danner, Executive Director.  
State of Washington  
Utilities and Transportation Commission  
1300 S. Evergreen Park Dr., SW  
Olympia, WA 98504

Re: Master Call Corporation

Dear Mr. Danner:

Enclosed please find for filing Master Call Corporation's Initial Registration and Competitive Classification of Telecommunications Companies. Please acknowledge receipt via return e-mail.

**APPLICANT HAS ALSO ENCLOSED A COPY OF FINANCIAL STATEMENTS AS A SEPARATE DOCUMENT WITH EACH PAGE MARKED "CONFIDENTIAL" AND RESPECTFULLY REQUESTS CONFIDENTIAL TREATMENT OF THE FINANCIAL INFORMATION. APPLICANT EXPECTS THAT THIS INFORMATION WILL BE RESTRICTED TO COUNSEL, AGENTS AND EMPLOYEES WHO ARE SPECIFICALLY ASSIGNED TO THIS APPLICATION BY THE COMMISSION.**

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

Respectfully submitted,

/s/

Lance J.M. Steinhart  
Attorney for Master Call Corporation

Enclosures

cc: Ilya Gersham