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January 4, 2002
Via Hand Delivery

CONFIDENTIAL

Blanca S. Bayo
Director, Division of Records & Reporting
Florida Public Service Commission
Betty Easley Conference Center
4075 Esplanade Way
Tallahassee, FL 32399-0870

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Re: XO of Florida, Inc. Confidential Audit materials

Dear Ms. Bayo:

Enclosed please find a public redacted copy and a highlighted confidential version of audit materials used by Commission Staff in their audit of XO Florida, Inc. as well as an additional copy of this cover letter. XO requests that the highlighted information in the confidential version be kept strictly confidential pursuant to section 364.183(1), Florida Statutes, because it is proprietary confidential business information.

We also request that you stamp a copy of this cover letter "received" and return it to us. Thank you for your assistance. Please contact me if you have any questions.

Sincerely,

Vicki Gordon Kaufman
Vicki Gordon Kaufman

cc: Dana Shaffer
Kathy Welch (w/o encls).

This claim of confidentiality was filed by or on behalf of a "telco" for Confidential DN. The document is in locked storage pending advice on handling. To access the material, your name must be on the CASR. If undocketed, your division director must obtain written EXD/Tech permission before you can access it.

00147-02 & 00149-02

McWHIRTER, REEVES, MCGLOTHLIN, DAVIDSON, DECKER, KAUFMAN, ARNOLD & STEEN, P.A.

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