

January 19, 2001 Via Overnight Delivery

210 N. Park Ave. Winter Park, FL 32789

P.O. Drawer 200

Winter Park, FL

Ms. Blanca S. Bayo, Director Division of Records and Reporting Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, Florida 32399-0870

010080-11

32790-0200 Tel: 407-740-8575

Tel: 407-740-8575 Fax: 407-740-0613 tmi@tminc.com

Claim for Financial Statements

Dear Ms. Bayo:

RE:

Enclosed are the financial statements of IDS Telcom LLC which we ask that you file in the above-captioned proceeding. The enclosed material is confidential and should be treated accordingly pursuant to Chapter 364.183(1), Florida Statutes. Pursuant to the requirements of Rule 25-22.006(5)(a), enclosed is one copy of the subject material with the confidential portions highlighted. Also enclosed are two redacted copies of the same material.

Application of IDS Telcom LLC for Approval of Transfer of Existing Certificate to

Provide Alternative Local Exchange Service within the State of Florida - Confidential

A copy of this letter is enclosed. Please mark it to indicate that the original was filed and return the copy to me.

Thank you for your assistance.

Sincerely,

Robin Norton

Consultant to IDS Telcom LLC

cc: Angel Leiro - IDS Telcom file: IDS Telcom - FL IXC

tms: FLL0102a