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01/356/25 111 25/25

April 16, 2001

Florida Public Service Commission Division of Records and Reporting 2540 Shumard Oak Boulevard Tallahassee, FL 32399-0850

RE: Regulatory Assessment Fees TX165 and TJ057

Dear Assessor,

In an attempt to meet our Regulatory Compliance deadline, we inadvertently missed it by a day. The Florida Public Service Commission Returns were due January 30, 2001 and our returns were postmarked January 31, 2001. We did not realize that we were late until we received the Penalty and Interest assessments from your office.

Our tax remittance processing system is set up to generate tax checks three times a month (15,20, and last day of month). We processed 96 checks on January 31, and one of them was for Florida Regulatory Fees. Since the due date is printed so small on the return, it can be easily confused for the last day of the month.

Please abate the penalty and interest assessed on these accounts as we diligently attempted to meet your deadline.

If you need additional information, please feel free to call me (704) 319-1161.

Thank you.

Sincerely,

Sue Totzke

APP

CAF

CMP COM CTR ECR LEG

OPC PAI Telecommunications Tax Manager

I-Beth Keating

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