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September 17, 2001

Blanca Bayo Director, Records and Reporting Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, FL 32399-0850

Re: Docket No. 010740-TP

Dear Ms. Bayo:

Enclosed for filing in the above-referenced docket are an original and 15 copies of replacement Exhibit KK-23 to the Replacement Rebuttal Testimony of Keith Kramer on behalf of IDS Telcom, LLC. Please note that this replacement exhibit contains confidential information pursuant to Chapter 364.183 Florida Statutes and Florida Administrative Code 25-22.006(5), and should afforded confidential treatment.

Please contact me at 222-3471 if you have any questions.

Sincerely,

Bruce Culpepper

APP ____ cc: Parties of Record
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