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Public Service Commission

-M-E-M-O-R-A-N-D-U-M-

DATE: April 7, 1999

TO: Kay Flynn, Division of Records and Reporting

FROM: David J. Draper, Division of Auditing and Financial Analysis

RE: Docket No. 981892-TI, 2nd Certury Communications, Inc., Financial Analysis for

Certificate Application for Intrastate Interexchange Telecommunications Service

2nd Century Communications, Inc., requested and was granted confidential treatment for financial information it provided to staff. Staff has completed the review of this information, and it may be returned to the company.

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