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October 14, 1999

**CONFIDENTIAL --
per FLA. STAT., § 364.183**

Mr. Rick Moses
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0870

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Re: Excel Telecommunications, Inc.

Dear Rick:

Attached please find Excel's Confidential Report to the PSC. As discussed we are submitting this report and its attachments under the following Florida Statutes which confer confidentiality on such Report:

- F.S. 364.183(3)(b) - Internal Audits
- F.S. 364.183(3)(c) - Security Measures, Systems
- F.S. 364.183(3)(e) - Competitive Business Information
- F.S. 119.07(3)(b) - Active criminal intelligence and investigative information

We would therefore request that the Report, attachments and information provided in same be kept confidential. If the PSC intends (for any reason) to release any or all of this information, we respectfully request adequate notice and an ability to be heard before such release is contemplated.

This claim of confidentiality was filed by or on behalf of a telecommunications company for Confidential Document No. 99-1459-49. The document has been placed in locked storage pending staff advice on handling. Your name must be on the CASR to access the material. If it is undocketed, your division director must obtain written permission from the EXD/Tech before you can access it.

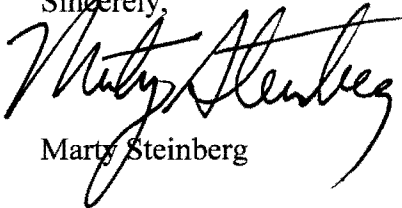
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FPSC-RECORDS/REPORTING

Mr. Rick Moses
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Excel is pleased to provide the Report to you. As always, Excel will continue to cooperate with you and the PSC. Please let me know if we can be of further assistance.

Sincerely,

Marty Steinberg

MS:meg

Enclosure

cc: Jim Smith, Esq. (w/o encl.)
Ray Hartwell, Esq. (w/o encl.)
Patrick Wiggins, Esq. (w/o encl.)

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