

ORIGINAL

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October 21, 1999

VIA OVERNIGHT DELIVERY

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

991639-TI
991640-TX

Re: Application of Empire Telecom Services, Inc. ("Empire") for a Certificate of Authority to Provide Local Exchange Service ("Application")

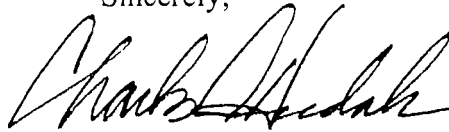
Dear Sir or Madam:

Enclosed are the original and three (3) copies of the financial statements of Empire's parent, Empire Technology Corporation ("Financial Statements"), which are being filed in connection with the Application. Three (3) copies of the Financial Statements are redacted and "CONFIDENTIAL" is prominently displayed on each page thereof. Pursuant to Florida Statute 364.183(1) and Section 25-22.0065(5)(a) of the Florida Public Service Commission's rules, Empire requests confidential treatment of the Financial Statements.

Please file the Financial Statements in your usual fashion and return one (1) file-stamped copy of the document to us in the enclosed envelope.

If you have any questions or comments, please call the undersigned.

Sincerely,



Charles A. Hudak

AFA _____
APP _____
CAF _____
CMU _____
CTR _____
EAG _____
LEG _____
MAS _____ CAH/jh
OPC _____
PAI _____ Enc.
SEC _____ ec: Empire Telecom Services, Inc.
WAW _____ (with enclosure)
OTH _____

DOCUMENT NUMBER DATE

12979 OCT 22 89

IN RECORDS & REPORTING

EMPIRE TECHNOLOGIES CORPORATION

FINANCIAL STATEMENTS

DECEMBER 31, 1998

EMPIRE TECHNOLOGIES CORPORATION

STATEMENT of ACCUMULATED DEFICIT

DECEMBER 31, 1998

CONFIDENTIAL

EMPIRE TECHNOLOGIES CORPORATION

BALANCE SHEET

DECEMBER 31, 1998

CONFIDENTIAL

EMPIRE TECHNOLOGIES CORPORATION

STATEMENT of CASH FLOWS

DECEMBER 31, 1998

CONFIDENTIAL

EMPIRE TECHNOLOGIES CORPORATION

INCOME STATEMENT

DECEMBER 31, 1998

CONFIDENTIAL