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January 2, 2001

BY HAND DELIVERY

Ms. Blanca Bayó, Director
Division of Records and Reporting
Room 110, Easley Building
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, Florida 32399-0850

Re: Docket No. 001621-TX- Comm South Companies, Inc. d/b/a Florida Comm South's
Application for Authority to Provide Alternative Local Exchange Service Within the
State of Florida

Dear Ms. Bayó:

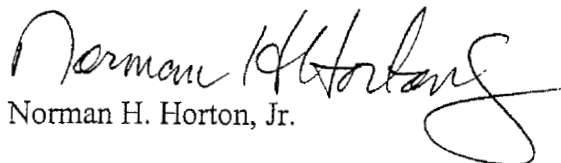
Enclosed for filing is an original and six copies of Comm South Companies, Inc.'s redacted 1999 unaudited financial statements to be included in the above referenced docket. Also enclosed in the attached envelope is a highlighted confidential copy.

The financial information is considered by the applicant to be proprietary and confidential. This information would be of use to competitors and disclosure would impede the activities of the Company. Applicant thus requests that the financial data be treated as confidential material pursuant to section 364.183, Florida Statutes.

Please acknowledge receipt of these documents by stamping the extra copy of this letter "filed" and returning the same to me.

Thank you for your assistance with this filing.

Sincerely,


Norman H. Horton, Jr.

NHH/amb
Enclosures
cc: Mr. Pete Lester

DOCUMENT NUMBER-DATE
00054 JAN-20
FPSC-RECORDS/REPORTING

**COMM SOUTH COMPANIES, INC
FINANCIAL STATEMENTS**

**Comm South Companies, Inc
Financial Statements**

	<u>99 Qtr 1</u>	<u>99 Qtr 2</u>	<u>99 Qtr 3</u>	<u>Oct-99</u>	<u>Nov-99</u>	<u>Dec-99</u>	<u>99 YTD</u>
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Revenue
 Local Service
 Service/Referral Credits
 Refunds
 Prepaid Debts
 Revenue

Cost of Revenue
 Line Costs
 Total Cost of Revenue

Gross Profit

Operating Expenses
 Sales & Marketing
 Advertising
 Commissions
 Travel
 Printing
 Promotions
 Sales/Marketing Salaries

Total Sales & Marketing Costs

Customer Service
 Customer Service Salaries
 Long Distance
 Customer Service Other

Total Customer Service



COMM SOUTH COMPANIES, INC
FINANCIAL STATEMENTS

Comm South Companies, Inc
Financial Statements

99 Qtr 1

99 Qtr 2

99 Qtr 3

Oct-99

Nov-99

Dec-99

99 YTD

Liabilities and Capital

Current Liabilities

Accounts Payable

A/P Installation

Payroll Taxes Payable

Accrued Interest

Accrued 911 Costs

Sales Tax Payable

Taxes Payable

Deferred Revenue

Current Portion of Notes Payable

Notes Payable - Shareholders

Total Current Liabilities

Long-Term Liabilities

Loan - Bank One

Loan - Bank One Leasing

Loan - Automobiles

Less: Current Portion

Total Long-Term Liabilities

Total Liabilities

Capital

Common Stock

Retained Earnings

Net Income

Total Capital

Total Capital and Liabilities



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FINANCIAL STATEMENTS

Comm South Companies, Inc
Financial Statements

99 Qtr 1

99 Qtr 2

99 Qtr 3

Oct-99

Nov-99

Dec-99

99 YTD

Assets

Cash
Investment Fund
Notes Receivable - Affiliates
Accounts Receivable
Employee Advances
Allowance for Doubtful A/R

Total Current Assets

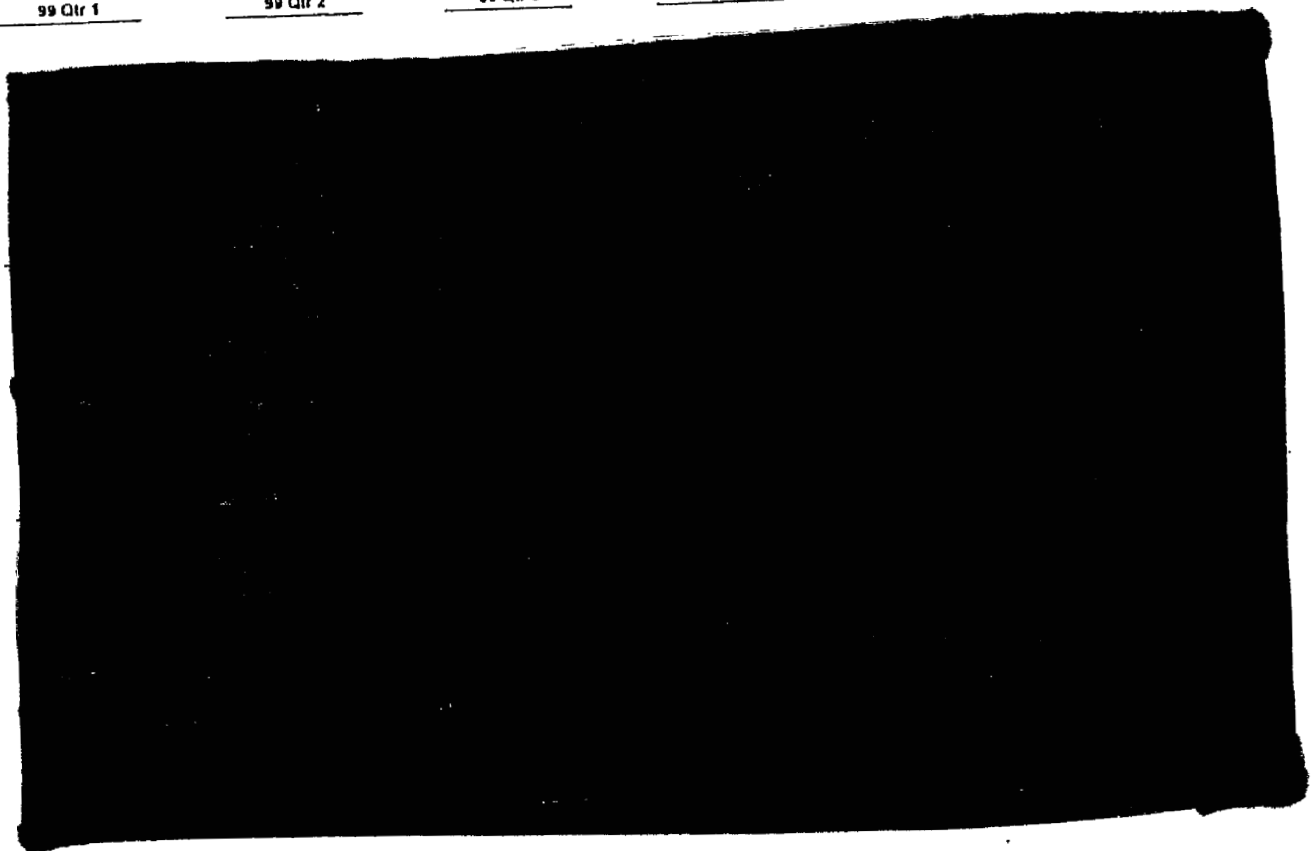
Property and Equipment
Furniture & Fixtures
Computer Equipment
Office Equipment
Store & Warehouse Equipment
Leasehold Improvements
Less: Accumulated Depreciation

Total Property and Equipment

Other Assets
Other Receivables
Deposits
Notes Receivable
Other Assets

Total Other Assets

Total Assets

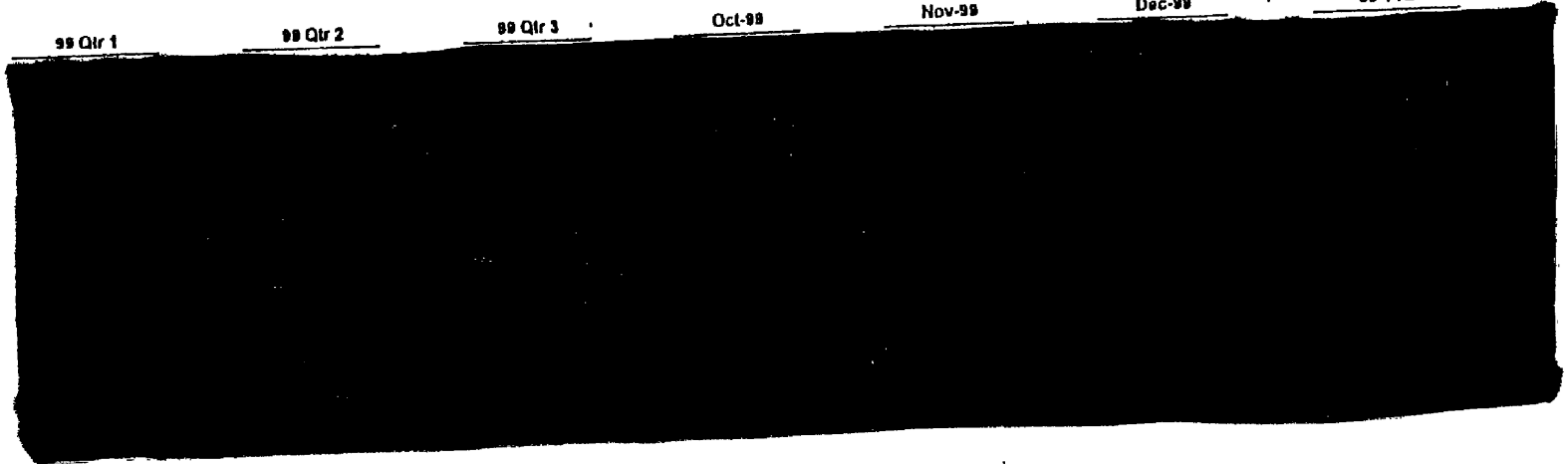


COMM SOUTH COMPANIES, INC
FINANCIAL STATEMENTS

Comm South Companies, Inc
Financial Statements

99 Qtr 1 99 Qtr 2 99 Qtr 3 Oct-99 Nov-99 Dec-99 99 YTD

EBITDA
Non Operating Income/(Expenses)
Depreciation
Interest Expense
Interest Income
Other Income
Gain(Loss) on Asset Disposal
Non Operating Income/(Expenses)
Income before Taxes
Taxes on Income
Net Income After Taxes



COMM SOUTH COMPANIES, INC
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Comm South Companies, Inc
Financial Statements

99 Qtr 1

99 Qtr 2

99 Qtr 3

Oct-99

Nov-99

Dec-99

99 YTD

General & Administrative

Accounting & Legal Fees
General & Administrative Salaries
Consulting Fees
Contributions
Cell Phone & Accessories
Equipment Lease/Rental
Employee Benefits
Employee Health Insurance
Bank Charges
Insurance
Licenses & Permits
Membership, Dues, Subscrip, Seminars
Miscellaneous
Office Expenses
Office Rental
Outside Services
Payroll Tax Expense
Postage & Delivery
Systems Development
Taxes (non-income Taxes)
Telephone
Travel & Meals
Utilities
Discounts Taken

Total General & Administrative Costs

Total Operating Expenses

