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January 23, 2001

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VIA OVERNIGHT DELIVERY

Florida Public Service Commission Tariff Section 2540 Shumard Oak Blvd. Gunter Bldg. Tallahassee, Florida 32399-0850

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Re: eVoice Telecom, Inc.- CONFIDENTIAL TREATMENT REQUESTED

Dear Sir/Madam:

Enclosed please find three (3) copies of eVoice, Inc.'s Balance Sheet as of December 31, 1998 & December 31, 1999 and Income Statements and Statements of Cash Flows for the periods ending December 31, 1998 & December 31, 1999, which is being filed in conjunction with the following applications for eVoice Telecom, Inc.:

1. Application for Authority to Provide Interexchange Telecommunications Service Within the State of Florida; and.

2. Authority to Provide Alternate Local Exchange Service Within the State of Florida.

The Applicant hereby requests confidential treatment for its financial information.

I have enclosed one original copy and two edited copies in which the information claimed as confidential is blacked out.

Please return a stamped copy of the extra copy of this letter in the enclosed preaddressed prepaid envelope. If you have any questions, please do not hesitate to call me. Thank you for your attention to this matter.

This claim of confidentiality was filed by or on behalf of a "telco" Sincerely, for Confidential DN 01027-01. The document is in locked storage pending advice on handling. To access the material, RECEIVED & FILED your name must be on the CASR. If undocketed, your division director must obtain written EXD/Tech permission before you can access it Lance J.M. Steinhart, Esq. COSTATIonney for eVoice Telecom, Inc. Enclosures cc: Jonathan B. Boisseau BOCUMENT NUMBER-DATEDMENT NUMBER-DATECUMENT 01026 JAN 24 50 1027 JAN 24 5 01028 JAN 24 5 FPSO-RECORDS (REPORTANCE RECORDS/REPORTING