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COMMISSION
CLERK

Also Admitted in New York
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January 11, 2002

VIA OVERNIGHT DELIVERY

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

020043-TX
020044-TI

Re: Wholesale Carrier Services, Inc.
CONFIDENTIAL TREATMENT REQUESTED

Dear Sir/Madam:

Enclosed please find three (3) copies of Wholesale Carrier Services, Inc.'s Balance Sheet as of December 31, 2001 and Profit & Loss Statement for period ending December 31, 2001, which is being filed in conjunction with the following applications for Wholesale Carrier Services, Inc.:

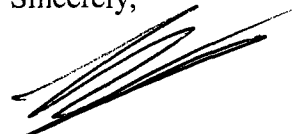
1. Application for Authority to Provide Interexchange Telecommunications Service Within the State of Florida; and.
2. Authority to Provide Alternate Local Exchange Service Within the State of Florida.

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.

Sincerely,



Lance J.M. Steinhart, Esq.
Attorney for Wholesale Carrier Services, Inc.

Enclosures
cc: Chris S. Barton

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