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 Maitland, FL 32751
 P.O. Drawer 200
 Winter Park, FL
 32790-0200
 Tel: 407-740-8575
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 www.tminc.com

TJ352-10-0-R

Deposit # QH1018

RECEIVED-FPSC January 28, 2011
 Via Overnight Delivery
 11 FEB -1 PM 2:53 #97042

COMMISSION
 CLERK

Fiscal Services
 Florida Public Service Commission
 2540 Shumard Oak Boulevard
 Tallahassee, FL 32399-0850

RE: ACN Communication Services, Inc
 FL IXC Regulatory Assessment Fee - Annual
 For the year ending December 31, 2010
 Utility Number: TJ352

1-28-11

DF

✓ claim of confidentiality
 _____ notice of intent
 _____ request for confidentiality
 _____ filed by OPC
 For DN 00783-11, which
 is in locked storage. You must be
 authorized to view this DN.-CLK

Dear Sir or Madam:

Enclosed please find the FL IXC Regulatory Assessment Fee - Annual for the year ending December 31, 2010, filed on behalf of ACN Communication Services, Inc. A check in the amount of \$700.00 is enclosed to cover the remittance fees due. If it is possible, the company is requesting CONFIDENTIAL treatment of this report.

Questions regarding this filing should be directed to my attention at 407-740-8575. Thank you for your assistance in this matter.

Sincerely,

Doug Forster

Doug Forster
 Compliance Reporting Specialist

cc: Anthony Solomon - ACN Communication Services, Inc
 file: ACN Communication Services, Inc - Reporting - Florida

DF/ms

COM _____
 APA _____
 ECR _____
 GCL _____
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