ORIGINAL



May 8, 2000

Ms. Blanca Bayo Director of Records and Reporting Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, Fl 32399-0850

991970-TX

Dear Ms. Bayo:

This letter is to follow up on our recent filings of delinquent assessment fees and returns for the 1998 "Alternative Local Exchange Company Regulatory Assessment Fee Return" and the 1999 "Interexchange Company Regulatory Assessment Fee Return". In addition the 1999 "Alternative Local Exchange Company Regulatory Assessment Fee Return" was filed late. We have remitted the required fees, penalties and interest.

Until recently, we employed a vice president of compliance to handle all company compliance issues. This person and the records were located offsite. During December 1999, we attempted to move the compliance function to our attorney and to obtain control of all records held by this person which we still have not received. It appears as a result of this, many of the annual compliance issues this person was responsible for have not been addressed. We are unaware of why the 1998 return was not filed. As soon as we became aware of these delinquent filings, we prepared the filings and paid the fees, penalties and interest.

We have taken measures to ensure these non-compliance issues will not arise again, by assigning an internal person to monitor and prepare these filings. Once all filings are in good standing, the entire compliance function will be turned over to our attorney. They will then prepare all future filings.

Our attorney has informed us of the additional fine of \$500 related to non-filing of the required returns. They have also informed us that the Commission has settled other similar cases for \$100. We would appreciate the same consideration.

Please call me with any questions at 727-572-7832.

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