(NECK # 47043

January 28, 2011 Via Overnight Delivery



2600 Maitland Center Pkwy. Suite 300 Maitland, FL 32751

P.O. Drawer 200

Winter Park, FL 32790-0200

Tel: 407-740-8575 Fax: 407-740-0613

www.tminc.com

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

ACN Communication Services, Inc

FL CLEC Regulatory Assessment Fee - Annual For the year ending December 31, 2010

Utility Number: TX707

claim of confidentiality notice of intent request for confidentiality filed by OPC For DN VO is in locked storage. You must be C authorized to view this DN,-CLO

Dear Sir or Madam:

RE:

Enclosed please find the FL CLEC 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 \$1,644.64 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,

Drug Frister Doug Forster

Compliance Reporting Specialist

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

DF/ms

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