

BINGHAM

Russell M. Blau
Jeffrey R. Strenkowski
russell.blau@bingham.com
jeffrey.strenkowski@bingham.com

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Via E- Filing and Overnight Courier

Carlotta S. Stauffer, Commission Clerk
Florida Public Service Commission
Office of Commission Clerk
2540 Shumard Oak Blvd.
Tallahassee, Florida 32399-0850

**Re: Docket No. 140181
Application of Talk America Services, LLC for Authority to Provide
Telecommunications Service Within the State of Florida
SECOND SUPPLEMENT**

Dear Ms. Stauffer:

On behalf of Talk America Services, LLC (“TAS” or “Applicant”), enclosed for filing are an original and one (1) copy of a second supplement to the above referenced application. Per staff’s request we are supplementing the application to provide three years of pro forma financial statements for the Applicant. The financial information is being provided as **Exhibit D-1**.

Pursuant to Rule 25-22.006(5), Florida Administrative Code, TAS respectfully requests confidential treatment for the confidential and proprietary information included as **Exhibit D-1** to this Second Supplement. One (1) copy of *confidential* **Exhibit D-1** has been submitted under seal along with one (1) highlighted copy of *confidential* **Exhibit D-1** and two (2) redacted copies of *confidential* **Exhibit D-1**.

Please date-stamp the enclosed extra copy of this filing and return it in the envelope provided. Should you have any questions concerning this filing, please do not hesitate to contact the undersigned.

Respectfully submitted,



Russell M. Blau
Jeffrey R. Strenkowski

Counsel for Talk America Services, LLC

cc: Sakina Deas (Via E-Mail)

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Beijing
Boston
Frankfurt
Hartford
Hong Kong
Lexington (GSC)
London
Los Angeles
New York
Orange County
San Francisco
Santa Monica
Silicon Valley
Tokyo
Washington

Bingham McCutchen LLP
2020 K Street NW
Washington, DC
20006-1806

T +1.202.373.6000
F +1.202.373.6001
bingham.com

FLORIDA PUBLIC SERVICE COMMISSION

APPLICATION OF)
)
TALK AMERICA SERVICES, LLC)
)
FOR AUTHORITY TO PROVIDE)
COMPETITIVE LOCAL EXCHANGE)
TELECOMMUNICATIONS COMPANY SERVICE)
WITHIN THE STATE OF FLORIDA)

Docket No. 140181

EXHIBIT D-1

Three Year Pro-Forma Financial Statements

REDACTED - FOR PUBLIC INSPECTION

REDACTED - FOR PUBLIC INSPECTION

TALK AMERICA SERVICES, LLC
PRO FORMA BALANCE SHEETS
(Thousands)

	June 30, 2014	December 31, 2013	December 31, 2012
Assets:			
Accounts receivable, net of allowance for doubtful accounts of \$109, \$146 and \$262)	\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]
Customer list intangible assets, net	[REDACTED]	[REDACTED]	[REDACTED]
Other	[REDACTED]	[REDACTED]	[REDACTED]
Total Assets	\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]
Liabilities:			
Advance payments and customer deposits	\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]
Accrued payroll and commissions	[REDACTED]	[REDACTED]	[REDACTED]
Accrued interconnection costs	[REDACTED]	[REDACTED]	[REDACTED]
Deferred taxes	[REDACTED]	[REDACTED]	[REDACTED]
Total liabilities	[REDACTED]	[REDACTED]	[REDACTED]
Equity	[REDACTED]	[REDACTED]	[REDACTED]
Total Liabilities and Equity	\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]

REDACTED - FOR PUBLIC INSPECTION

TALK AMERICA SERVICES, LLC
PRO FORMA INCOME STATEMENTS
(Thousands)

	Six Months Ended June 30, 2014	Year Ended December 31, 2013	Year Ended December 31, 2012
Revenues	\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]
Costs and expenses:			
Cost of revenues	[REDACTED]	[REDACTED]	[REDACTED]
Selling, general and administrative	[REDACTED]	[REDACTED]	[REDACTED]
Amortization	[REDACTED]	[REDACTED]	[REDACTED]
Total costs and expenses	[REDACTED]	[REDACTED]	[REDACTED]
Operating income	\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]