

McWhirter Reeves

ATTORNEYS AT LAW

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TALLAHASSEE OFFICE:
117 SOUTH GADSDEN
TALLAHASSEE, FLORIDA 33201 ISSION
(850) 222-2525 CLERK
(850) 222-5606 FAX

TAMPA OFFICE 400 NORTH TAMPA STREET, SUITE 2450 TAMPA, FLORIDA 33602-5126 P.O. BOX 3350, TAMPA, FL 336J01-3350 (813) 224-0866 (813) 221-1854 FAX PLEASE REPLY TO: TALLAHASSEE

February 8, 2005

VIA HAND DELIVERY

Ms. Blanca S. Bayo
Division of the Commission Clerk and
Administrative Services
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Fl 32399-0850

CONFIDENTIAL DOCUMENT ENCLOSED

Re: Docket No: Joint Petition of MCG Capital Corporation, IDS Telcom Corp. and IDS Telcom, LLC for authority to complete an assignment of authority to provide competitive services and for waiver of Rule 25-4.118, F.A.C., local, local toll or toll provider selection in connection with the sale of customer based and other assets from IDS Telcom LLC to IDS Telcom Corp.

Dear Ms. Bayo:

On behalf of MCG Capital Corporation ("Buyer"), IDS Telcom Corp. ("New IDS") and IDS Telcom, LLC ("Old IDS")(together with Buyer and New IDS, "Petitioners"), attached is a confidential copy of the Exhibit H to Petitioners' application. The yellow highlighted portions of Exhibit H contain proprietary confidential business information within the meaning of Section 364.183(1), Florida Statutes.

- i	Exhibit H contain proprietary confidential 364.183(1), Florida Statutes.	business information within the meaning of Section
MP _ DM _ TR	Please acknowledge receipt of the above on the extra copy of each and return the stamped copy to me.	
R _	If you have any questions, please fee	el free to contact me.
	RECEIVED & FILED	Sincerely, Vicki Gordon Kaufman Vicki Gordon Kaufman
I	EPSC-BUREAU OF RECORDS Enclosures Cc: Ray Kennedy, Toni McCoy (w/o encl.)	This claim of confidentiality was filed by or on behalf of a "telco" for Confidential DNO 37-05. The document is in locked storage pending advice on handling. To access the material, your name must be on the CASR. If undocketed, your division director must obtain written

MCWHIRTER, REEVES, DAVIDSON, KAUFMAN & ARNOLD, P.A.

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