



**CONFIDENTIAL TREATMENT REQUESTED**

April 5, 2011  
*Via Electronic Delivery*

Ms. Carol J. Washburn, Executive Secretary  
Washington Utilities and Transportation Commission  
1300 S. Evergreen Park Drive, S.W.  
Olympia, Washington 98504-7250

**RE: Docket No. UT-110522  
G3 Telecom USA, Inc. Competitive Classification Registration of G3 Telecom USA, Inc.**

Dear Ms. Washburn:

Enclosed please find the "*Confidential*" and "*Public Redacted*" versions of the Financial Statements submitted on behalf of G3 Telecom USA, Inc. for the above-captioned docket filing. Please handle the submission of the Financial Statements in accordance with your procedures for the filing of "Confidential" materials.

Please acknowledge receipt of this filing by returning, date-stamped, the extra copy of this cover letter in the stamped self-addressed envelope which is provided for that purpose. Any questions regarding this filing may be directed to my attention at (407) 740-3031 or via email at sthomas@tminc.com.

Sincerely,

/s/Sharon Thomas  
Sharon Thomas, Consultant to  
G3 Telecom USA, Inc.

*ST/im*  
*Enclosure*

cc: S. Manji, G3 Telecom  
file: G3 Telecom - WA  
tms: WAI1100a