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October 2, 2014

**Via Electronic Filing**

Steven King, Executive Director and Secretary  
Washington Utilities and Transportation Commission  
1300 South Evergreen Park Drive, S.W.  
Olympia, WA 98504

**Re: Talk America Services, LLC  
Registration and Request for Competitive Classification  
SUPPLEMENT**

Dear Mr. King:

On behalf of Talk America Services, LLC (“TAS”), attached for filing is two (2) copies of a redacted version of the financial statements of TAS filed as **Attachment A** to its initial Registration and Request for Competitive Classification. The information in the Confidential version of **Attachment A** contains valuable commercial and financial information that is protected by RCW 80.04.095 and WAC 480-07-160.

Please acknowledge receipt and acceptance of this supplemental filing. Should you have any questions, please do not hesitate to contact the undersigned.

Sincerely yours,



Russell M. Blau  
Jeffrey R. Strenkowski

Counsel for Talk America Services, LLC

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Frankfurt  
Hartford  
Hong Kong  
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**ATTACHMENT A-1**

Financial Statements

***REDACTED - FOR PUBLIC INSPECTION***

**REDACTED - FOR PUBLIC INSPECTION**

**Talk America Services, LLC**  
**Pro Forma Balance Sheet**  
**As of December 31**  
**(Thousands)**

	<u>Dec 31, 2013</u>
<b>Assets</b>	
Accounts receivable, net of allowance for doubtful accounts	\$
Customer list intangible asset, net of accumulated amortization	
<b>Total Assets</b>	<u>\$</u>
<b>Liabilities and Equity</b>	
Advance payments and customer deposits	
<b>Total Liabilities</b>	
<b>Equity</b>	
<b>Total Liabilities and Equity</b>	<u>\$</u>

**REDACTED - FOR PUBLIC INSPECTION**

**Talk America Services, LLC  
Pro Forma Income Statement  
As of December 31  
(Thousands)**

	<u>2013</u>
<b>Revenues:</b>	
Service Revenue	\$
Product Sales Revenue	
<b>Total Revenue</b>	<u><u>                    </u></u>
<b>Costs and expenses:</b>	
Cost of Services	
Cost of products sold	
Selling, general, administrative and other	
Depreciation and amortization	
Restructuring charges	
Merger and integration costs	
<b>Total costs and expenses</b>	<u><u>                    </u></u>
<b>Operating income</b>	
<b>Income before income taxes</b>	
<b>Income Tax Expense</b>	
<b>Net income</b>	<u><u>                    </u></u> \$

**REDACTED - FOR PUBLIC INSPECTION**

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**As of December 31**  
**(Thousands)**

	<u>Dec 31, 2013</u>
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<b>Total Assets</b>	<u>\$</u>
<b>Liabilities and Equity</b>	
Advance payments and customer deposits	
<b>Total Liabilities</b>	
<b>Equity</b>	
<b>Total Liabilities and Equity</b>	<u>\$</u>

**REDACTED - FOR PUBLIC INSPECTION**

**Talk America Services, LLC  
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As of December 31  
(Thousands)**

	<u>2013</u>
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<b>Operating income</b>	
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<b>Income Tax Expense</b>	
<b>Net income</b>	<u><u>                    </u></u> \$