Lance J.M. Steinhart, P.C.

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September 16, 2002

VIA OVERNIGHT DELIVERY

Florida Public Service Commission Attn: Walter D'Haeseller Competitive Markets & Enforcement 2540 Shumard Oak Blvd. Gunter Bldg. Tallahassee, Florida 32399-0850 (850) 413-6600

Re:

NETEL, INC.

CONFIDENTIAL TREATMENT REQUESTED

020992-TI

Dear Mr. D'Haeseller:

Enclosed please find one original copy of NETEL, INC.'s Balance Sheet as of December 31, 2001 and Income Statement for the year ended December 31, 2001, which is being filed in conjunction with NETEL, INC.'s Application for Authority to Provide Interexchange Telecommunications Service Within the State of Florida.

The Applicant hereby requests confidential treatment for its financial information.

I have enclosed one original copy and two edited copies in which the information claimed as confidential is blacked out.

Please return a stamped copy of the extra copy of this letter in the enclosed preaddressed prepaid envelope. If you have any questions, please do not hesitate to call me. Thank you for your attention to this matter.

Sincerely,

AUS _____CAF ____CMP ____COM ____CTR ____Enclosures ECR _____cc: Umut Vardar GCL

OPC

OTH

Lance J. M. Steinhart, Esq. Attorney for NETEL, INC.

DOCUMENT NUMBER-DATE

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