

ORIGINAL

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December 18, 2003

VIA OVERNIGHT DELIVERY

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Re: COMTECH21, LLC
CONFIDENTIAL TREATMENT REQUESTED

To Whom It May Concern:

Enclosed please find one original copy of COMTECH21, LLC's Balance Sheets as of December 31, 2001, December 31, 2002 and September 30, 2003; Income Statement for the nine months ended September 30, 2003; Statements of Operations and Member Equity for the years ended December 31, 2001 and December 31, 2002; and Statements of Cash Flows for the years ended December 31, 2001 and December 31, 2002, which is being filed in conjunction with the Application for Authority to Provide Alternate Local Exchange Service Within the State of Florida for COMTECH21, LLC.

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,


Lance J.M. Steinhart, Esq.
Attorney for COMTECH21, LLC

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Enclosures
cc: Sonja Johnson-Byers

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