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December 27, 2012

VIA OVERNIGHT DELIVERY

Florida Public Service Commission
Office of Commission Clerk
2540 Shumard Oak Blvd.
Gunter Bldg.
Tallahassee, Florida 32399-0850
(850) 413-6770

X claim of confidentiality
___ notice of intent
___ request for confidentiality
___ filed by OPC

For DN 08345-12 , which
is in locked storage. You must be
authorized to view this DN.-CLK

Re: Custom Tel, LLC
        CONFIDENTIAL TREATMENT REQUESTED

120324-TX

To Whom It May Concern:

Enclosed please find one original copy of Custom Tel, LLC's Financial Statements, which is being filed in conjunction with Custom Tel, LLC's Application for Authority to Provide Alternate Local Exchange 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,
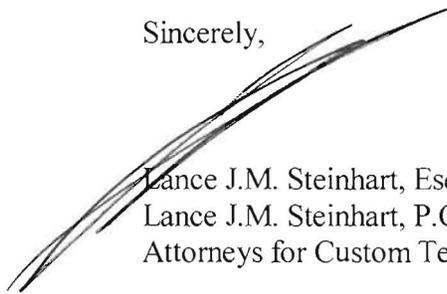
Lance J.M. Steinhart, Esq.
Lance J.M. Steinhart, P.C.
Attorneys for Custom Tel, LLC

COM ___
AFD ___ Enclosures
APA ___ cc: Dan Coloney
ECO ___
ENG ___
GCL ___
IDM ___
TEL ___
CLK ___

CUSTOM TEL, LLC

FINANCIAL STATEMENT

DECEMBER 31, 2011 and 2010

Custom Tel, LLC
726 Exchange Street
Buffalo, New York 14210

February 7, 2012

To the Board of Directors of
    Custom Tel, LLC

The accompanying balance sheets of Custom Tel, LLC as of December 31, 2011 and 2010 and the related statement of Income and Expenses for the calendar years then ended have been prepared by Jeffrey Reznicki, CPA. I have prepared such financial statements in my capacity as Chief Financial Officer of Custom Tel, LLC.

Sincerely,
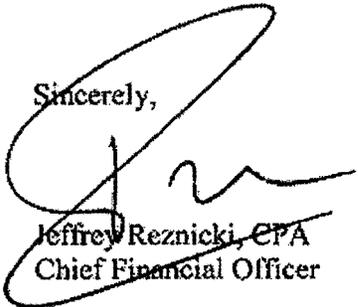
Jeffrey Reznicki, CPA
Chief Financial Officer