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~~CONFIDENTIAL~~

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September 23, 1999

VIA OVERNIGHT DELIVERY

Florida Public Service Commission
Division of Records & Reporting
Certification & Compliance Section
2540 Shumard Oak Blvd.
Gunter Bldg.
Tallahassee, Florida 32399-0850

Re: Universal Access, Inc.
CONFIDENTIAL TREATMENT REQUESTED
Interexchange & Local Exchange Applications

991446-TX
991447-TI

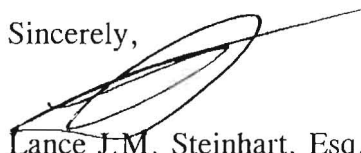
Dear Sir/Madam:

Enclosed please find three (3) copies of Universal Access, Inc.'s audited financial statements for the year ended December 31, 1998 and the period from October 2, 1997 (inception) to December 31, 1997 & Financial Statements for the quarters ending March 31, 1999 and June 30, 1999 respectively, which are being filed in conjunction with Universal Access, Inc.'s Applications for Authority to Provide Interexchange and Alternate Local Exchange Telecommunications Service Within the State of Florida. The Applicant 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 Universal Access, Inc.

Enclosures

cc: Tina Tvgielski

Conf. DN 11549-99
**This document has been placed in
confidential storage pending advice on
handling from OPR staff.**

DOCUMENT NUMBER-DATE

11549 SEP 24 99

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