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April 24, 2003
Overnight

Ms. Blanca S. Bayo, Director
Division of the Commission Clerk & Administrative Services
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0870

RE: Confidential Claim for Financial Statements -
Application of **Spectrotel, Inc.** for authority to provide Alternative Local Exchange
Service within the State of Florida -

Dear Ms. Bayo:

Enclosed, pursuant to the requirements of Rule 25-22.006(5)(a), is one (1) highlighted copy and two (2) redacted copies of the financial statements of Spectrotel, Inc. which are being filed concurrently with and as part of the above captioned proceeding. The enclosed material is confidential and should be treated accordingly pursuant to Chapter 364.183(1), Florida Statutes.

Please acknowledge receipt of this filing by returning, filed stamped, the extra copy of this letter in the self-addressed stamped envelope.

I may be reached at (407) 740-8575 or via email at cneeld@tminc.com with any questions, comments or correspondence regarding this application. Thank you for your assistance.

Sincerely,

Craig Neeld
Consultant to Spectrotel, Inc.

CN
cc: T. Whiteside - Spectrotel
file: Spectrotel - FL ALEC
tms: FI00300a

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