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September 16, 2003

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Florida Public Service Commission Capital Circle Office Center 2540 Shumard Oak Boulevard Tallahassee, Florida 32399-0850

RE: Ciera Network Systems, Inc. Federal Tax I.D. 76-0593650

To Whom It May Concern:

On July 3, 2003, Ciera Network Systems, Inc. ("Ciera") entered into a new services agreement with New Access Communications, LLC ("New Access") at the direction of Textron Financial Corporation ("Textron"), Ciera's secured lender. This agreement gave New Access exclusive responsibility for, among other things, customer provisioning, billing and customer service.

On August 18, 2003, Textron held a public foreclosure sale of its collateral under their Loan Agreement with Ciera. Textron's collateral included inventory, accounts receivable, intangibles, equipment, furniture and fixtures, trade names and marks, intellectual property, customer base, deposit accounts and insurance proceeds. Upon completion of the public foreclosure sale, Ciera had no operating assets remaining.

On August 28, 2003, Ciera Network Systems, Inc. filed for bankruptcy protection in the U.S. Bankruptcy Court, Southern District of Texas (Houston).

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