GERRY, FRIEND & SAPRONOV, LLP

ATTORNEYS AT LAW

SUITE 1450

THREE RAVINIA DRIVE ATLANTA, GEORGIA 30346-2117

(770) 399-9500

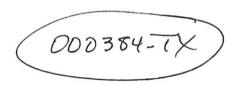
FACSIMILE (770) 395-0000

EMAIL: gfslaw@gfslaw.com

March 28, 2000

VIA OVERNIGHT DELIVERY

Florida Public Service Commission Division of Records and Reporting 2540 Shumard Oak Boulevard Tallahassee, Florida 32399-0850



Re:

Application of DV2, Inc. ("DV2") for a Certificate of Authority to Provide Local

Exchange Service ("Application")

Dear Sir or Madam:

Enclosed are the original and three (3) copies of the financial statements of DV2 ("Financial Statements"), which are being filed in connection with the Application. Three (3) copies of the Financial Statements are redacted and "CONFIDENTIAL" is prominently displayed on each page thereof. Pursuant to Florida Statute 364.183(1) and Section 25-22.0065(5)(a) of the Florida Public Service Commission's rules, DV2 requests confidential treatment of the Financial Statements.

Please file the Financial Statements in your usual fashion and return one (1) file-stamped copy of the document to us in the enclosed envelope.

If you have any questions or comments, please call the undersigned.

Sincerely,

Charles A. Hudak

CAH/jh

Enc.

cc: DV2, Inc.

(with enclosure)

This claim of confidentiality was filed by or on behalf of a "telco" for Confidential DN 03967-00. The document is in locked storage pending advice on handling. To access the material, your name must be on the CASR. If undocketed, your division director must obtain written EXD/Tech permission before you can access it.

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