

September 30, 2007

Re: Davel Communications, Inc.
PhoneTel Technologies, Inc.
Telaleasing Enterprises, Inc.
Peoples Telephone Company, Inc.

Dear Taxing Authority:

Davel Communications, Inc. and/or its subsidiaries listed above (the "Company") previously operated payphones in various states throughout the U.S. On or before September 30, 2007, the Company sold its payphones and no longer operates in your taxing jurisdiction. Please eliminate the registration and/or remove the above company(s) from your tax roles and treat this filing as a "FINAL RETURN".

Thank you,

Donald Paliwoda

Donald Paliwoda
Chief Financial Officer

Please cancel our certificate of authority to provide payphone service in the state of WA for Phone Tel Technologies.

Donald Paliwoda, CFO
4/10/08