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VIA WA UTC Web Portal

Carole J. Washburn
Executive Secretary
Washington Utilities and Transportation Commission
1300 South Evergreen Park Drive., S.W.
Olympia WA 98504

Re: ELITE TELNET LLC

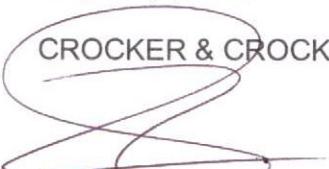
Dear Ms. Washburn:

Attached please find for filing, the *Registration and Competitive Classification of Telecommunications Companies* for Elite Telnet LLC ("Elite"). Elite is a wholly owned subsidiary of Service Manager Holdings, Inc. a privately held company and is submitting financial information for its parent, Service Manager Holdings, Inc. The balance sheet contains valuable commercial and financial information that is protected by RCW 80.04.095 and WAC 480-07-160. Elite, therefore, requests that the Commission treat the balance sheet as confidential and not release it to the public.

Please contact me if you have questions or concerns.

Very truly yours,

CROCKER & CROCKER, P.C.


Patrick D. Crocker

PDC/pas