



August 22nd, 2007

Public Utilities Commission
State of South Dakota
c/o Ms. Patricia Van Gerpen
Executive Director
500 East Capitol Avenue, 1st Floor
Pierre, SD 57501

PLEASE KEEP THIS CONFIDENTIAL

Re: Request for Confidential Treatment of Audited Financial Statements (in Connection with the Request for Waiver of Bond Requirement)

Dear Ms. Van Gerpen:

Americatel Corporation ("Americatel") has pending before the Public Service Commission of South Dakota (the "Commission") a request for waiver of the bond requirement for prepaid services. Although the Commission's staff did not support that request on the basis of Americatel's 2005 financials, Americatel would like the Commission and its staff to consider its request in light of its 2006 Audited Financial Statements (the Financial Statements), which Financial Statements have been electronically submitted to the Commission in a separate e-mail titled: "Confidential - Americatel Corp."

Consequently, Americatel hereby requests that its Financial Statements not be publicly disclosed because of the highly private and sensitive nature of this information in its business affairs. In support of its request, Americatel states as follows:

1. The document and information for which confidentiality is being requested are the Financial Statements (pages 1 through 5 of which have been submitted to the Commission).

2. Americatel requests that the Financial Statements be given confidential treatment for that period of time in which the Commission is considering Americatel's bond waiver request and for any additional period of time for which the Commission deems it necessary to maintain the Financial Statements in its records for this purpose. After the Financial Statements are no longer needed by the Commission, Americatel would request that they be returned to Americatel.

3. The person to be contacted in connection with this request is as follows:

Victor A. Lago, Esq.
Vice President & General Counsel
Americatel Corporation
4045 NW 97 Avenue
Miami, FL 33178



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Tel. (305) 717-0200
Fax (305) 716-8833
e-mail: vlago@americatel.net

Additional contact: Aurora Ares, Esq. Director of Legal Affairs, Americatel Corp.
Tel. (305) 717-0291.

4. Americatel seeks confidential treatment of this information pursuant to South Dakota Administrative Code §20:10:01:39(5), which defines confidential information as “any information that is made confidential under any [] provisions of state or federal law.” Specifically, SDCL §1-27-30 states that “[a]ll proprietary or trade secret information obtained by a state agency from or concerning a private entity is confidential” unless disclosure is specifically authorized under §1-27-31. (Note: SDCL §1-27-31 allows the disclosure of a company’s private information in circumstances not applicable to this case.)

Americatel also seeks confidential treatment of this information pursuant to South Dakota Administrative Code §20:10:01:39(6), which also defines confidential information as “any information which is determined by the Commission to be confidential.”

5. Americatel’s Financial Statements constitute “confidential information” under South Dakota law because they have been “obtained by a state agency from or concerning a private entity” to wit: Americatel. Additionally, Americatel’s Financial Statements are “proprietary” to Americatel in that Americatel is the owner of the said Financial Statements and in that they have been prepared exclusively for use in connection with the private business dealings of Americatel and its parent and affiliated companies.

In conclusion, Americatel respectfully requests confidential treatment of its Financial Statements as submitted to the Commission.

Please feel free to contact me or Aurora Ares should you have any questions.

Thank you for your consideration of this matter.

Sincerely,

A handwritten signature in black ink, appearing to read 'V. A. Lago'.

VICTOR A. LAGO, ESQ.
VICE PRESIDENT & GENERAL COUNSEL
AMERICATEL COPORATION