

WILLIAM D. STEINMEIER, P.C.

2031 TOWER DRIVE
JEFFERSON CITY, MISSOURI (MO) 65109

WILLIAM D. STEINMEIER
ATTORNEY AT LAW
REGULATORY CONSULTANT
(573) 659-8672
FAX (573) 636-2305

MAILING ADDRESS:
POST OFFICE BOX 104595
JEFFERSON CITY, MISSOURI (MO)
65110-4595

MARY ANN YOUNG
ATTORNEY AT LAW
OF COUNSEL
(573) 634-8109
FAX (573) 634-8224

February 29, 2000

FILED³

FEB 29 2000

Missouri Public
Service Commission

Mr. Dale Hardy Roberts
Executive Secretary-Chief Regulatory Law Judge
Missouri Public Service Commission
P. O. Box 360
Jefferson City, MO 65102-0360

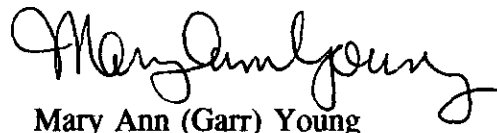
RE: Case No. TA-2000-410
Application of AccuTel of Texas, Inc., for a Certificate of Service Authority to Provide
Basic Local Telecommunications Services

Dear Mr. Roberts:

Enclosed please find an original and fourteen copies of the Highly Confidential financial statements of AccuTel of Texas, Inc. to be filed with the Commission as Late-Filed Exhibit 3 to the Application for Certificate of Service Authority and for Competitive Classification in this case. These financial statements are being filed under seal pursuant to the Commission's February 28, 2000, Order Granting Protective Order.

Thank you for your assistance in processing this filing. Copies are being served on the Office of Public Counsel, General Counsel, and Southwestern Bell Telephone Company. If there are any questions, please call me at 634-8109.

Sincerely,


Mary Ann (Garr) Young

Enclosure

cc: Office of Public Counsel
General Counsel
SWBT
Mr. Mark Foster, Foster & Malish

1