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December 8, 2000

Mr. David Waddell
Executive Secretary
Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, Tennessee 37243-0505

VIA HAND DELIVERY

Re: DV2, Inc. (Docket No. 00-00351)

Dear Mr. Waddell:

Earlier this week I filed with you an update to DV2's current financial statements. Since then, DV2 has produced even more current statements, these being as of October 31, 2000. This letter transmits an original and thirteen copies of these **most recent** financial statements in order to update your documentation on DV2's application for a Certificate of Public Convenience and Necessity to Provide Local Exchange and Intrastate Interexchange Services in the State of Tennessee. This documentation is presented in sealed envelopes, as it contains confidential and proprietary information, and is not to be placed in the public record.

Please use these financial statements we submit today in your evaluation of DV2's financial capability. If you have any questions or if I can be of further assistance, please feel free to call me at 252-2302.

Very truly yours,

BOULT, CUMMINGS, CONNERS & BERRY, PLC



By:

April A. Ingram

AAI/

c: Tim Geraghty, Esq.