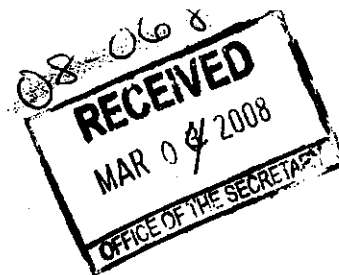


GPS PARTNERS LLC



[ ]

March 3, 2008

**CONFIDENTIAL TREATMENT**  
**REQUESTED**

**VIA FACSIMILE AND**  
**FIRST CLASS MAIL**

Nancy M. Morris, Secretary  
Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549-1090  
Facsimile: (202) 772-9324

Re: Statement of Representation Pursuant to Rule 8(b), 17 C.F.R. 200.735-8(b)

Dear Ms. Morris:

This statement is filed in compliance with the Securities and Exchange Commission's notice of representation requirement.

I was formerly an examiner in the Los Angeles Regional Office of the Commission and resigned effective March 1, 2008 to accept employment with GPS Partners LLC ("GPS").

This letter is to advise you that I have been asked by GPS to assist in an existing examination of GPS by the staff of the Los Angeles Regional Office. The staff contacts for this request are (b)(6). In the course of my involvement in the Commission's examination of GPS, it is contemplated that I will appear before, or communicate with, the Commission or the staff of various offices of the Commission by telephone, correspondence, or otherwise in this matter.

To the best of my recollection, while an employee of the Commission, I did not have official responsibility for, nor did I participate personally or substantially in any matter involving GPS.

Because my participation in this matter may continue for an indefinite period involving more than one communication with, or appearance before, the Commission or its staff, this statement is intended to cover all my appearances and communications that relate directly to the above-described matter.

GPS PARTNERS LLC

[ ]

Nancy M. Morris, Secretary

March 3, 2008

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In addition, I request confidential treatment for this letter because it may refer to an ongoing nonpublic investigation. See Rule 8-4c, 17 C.F.R. 200.735-8(d)(3).

Sincerely,



Matthew A. Beller