

Beckstead and Watts, LLP
Certified Public Accountants

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March 15, 2006

Securities and Exchange Commission
Washington, D.C. 20549

Ladies and Gentlemen:

The firm of Beckstead and Watts, LLP was previously principal accountant for Competitive Companies, Inc. (the "*Company*"). On March 13, 2006, we were notified that we were dismissed by the Company as principal accountants. We have read the Company's statements included under Item 4 of its Form 8-K dated March 13, 2006 and we agree with such statements except that we cannot confirm or deny that the appointment of Malone & Bailey, PC was approved by the Board of Directors, or that they were not consulted prior to their appointment as auditors.

Very truly yours,

A handwritten signature in cursive script that reads "Beckstead and Watts, LLP". The signature is written in black ink and is positioned above the typed name of the firm.

Beckstead and Watts, LLP