

NEXTEL PARTNERS INC

Form 424B3

May 30, 2002

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Filed Pursuant to Rule 424(b)(3)
Registration No. 333-82440

SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

**AMENDMENT NO. 2 TO
FORM 8-K**

**CURRENT REPORT
PURSUANT TO SECTION 13 OR 15(d) OF THE
SECURITIES EXCHANGE ACT OF 1934**

Date of report (Date of earliest event reported): May 28, 2002

**NEXTEL PARTNERS, INC.
(Exact Name Of Registrant as Specified in Charter)**

**DELAWARE
(State or Other Jurisdiction
of Incorporation)**

**000-29633
(Commission
File Number)**

**91-1930918
(IRS Employer
Identification No.)**

**4500 Carillon Point
Kirkland, Washington 98033
(425) 576-3600**

(Address and Telephone Number of Registrant's Principal Executive Offices)

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ITEM 4. CHANGES IN REGISTRANT'S CERTIFYING ACCOUNTANT.

On May 28, 2002, Nextel Partners, Inc. (the Company) received a copy of a revised letter from Arthur Andersen LLP addressed to the Securities and Exchange Commission stating that it agreed with the statements included in paragraph two of Item 4 of the Company's Form 8-K dated May 20, 2002. A copy of this revised letter is being filed as an exhibit to this Amendment No. 2 to Form 8-K.

ITEM 7. FINANCIAL STATEMENTS, PRO FORMA FINANCIAL INFORMATION AND EXHIBITS.

- (a) Not applicable.
- (b) Not applicable.
- (c) Exhibits.

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|-------------|---|
| Exhibit 16* | Revised letter from Arthur Andersen LLP regarding change in certifying accountant |
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* Replaces previously filed exhibit.

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EXHIBIT 16

[Arthur Andersen LLP Letterhead]

May 20, 2002

Office of the Chief Accountant
Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, D.C. 20549

Dear Sir/Madam:

We have read paragraph two of Item 4 included in the Form 8-K dated May 20, 2002, of Nextel Partners, Inc., to be filed with the Securities and Exchange Commission, and are in agreement with the statements contained therein.

Very truly yours,

/s/ ARTHUR ANDERSEN LLP

ARTHUR ANDERSEN LLP

Cc: Mr. John D. Thompson
Chief Financial Officer
Nextel Partners, Inc.