

ORIGINAL

WORLDWIDE DIRECT LIQUIDATION TRUST
6543 Commerce Parkway, Suite E
Dublin, OH 43017

DISTRIBUTION CENTER

01 NOV 14 AM 9:14

November 9, 2001

FLORIDA PUBLIC SERVICE COMMISSION
2540 SHUMARD OAK BLVD.
TALLAHASSEE, FL 32399-0850

RECEIVED-FPSC
01 NOV 14 AM 10:34
COMMISSION
CLERK

Re: *Worldwide Direct, et al.* (collectively, the "Debtors"); Case No. 99-108 (MFWS)
(the "Bankruptcy Case")

Attention Worldwide Direct Claim Holder:

As you may be aware, the Worldwide Direct Liquidation Trust (the "Trust") is the successor-in-interest to the bankruptcy estates of the Debtors in the referenced bankruptcy cases under the Second Amended Consolidated Liquidating Plan, as confirmed by order entered on June 7, 2001 in the Bankruptcy Case (the "Plan"). This letter concerns the Initial Distribution to be made under the Plan to the holders of the Allowed Claims (as that term is defined in the Plan). Our records indicate that you are the holder of the Allowed Claim indicated on the questionnaire attached hereto.

The Trust is in the process of finalizing and completing matters necessary to effectuate an Initial Distribution to the holders of Allowed Claims. The Initial Distribution is currently planned for November 28, 2001.

As you may be aware, the Trust is intended to be a "grantor trust". As such, all earnings of the Trust, including earnings or income retained in reserve accounts or as reserves, are to be allocated to the holders of Allowed Claims (the beneficiaries of the Trust) on an annual basis, and each holder of an Allowed Claim shall be responsible to report and pay the taxes due on its proportionate share of the Trust's income whether or not amounts are actually distributed by the Trust to the Liquidating Trust Beneficiaries to pay the tax.

To permit the Trust to issue the required federal tax reports regarding the obligations of the holders of Allowed Claims, the Trust must obtain each holder's federal tax identification number. Under the Liquidating Trust Agreement, the Trust is authorized to withhold distributions payable to any holder of an Allowed Claim if the holder does not provide the Trust with the holder's correct federal tax identification number.

To insure that the Trust is in a position to issue any and all reports required under federal tax law and regulations, the Trust will not issue a distribution to the holder of an Allowed Claim unless and until that holder provides the Trust with the holder's correct federal tax identification information. (Note that for individuals, the federal tax identification number is generally the individual's social security number.)

Thus, if you wish to participate in the upcoming Initial Distribution, please review and complete the attached Questionnaire and return the completed Questionnaire as indicated

APP
CAF
CAF
COM
CTR
EOP
LEG
OPC
PAI
PGO
SEC
SER
OTH
Moore
Hay
g Nonnye

DOCUMENT NUMBER-DATE

14419 NOV 14 01

FPSC-COMMISSION CLERK

thereon by first class U.S. Mail or by fax so that it is received by the Trust's Disbursing Agent on or before November 21, 2001. (Please note that in light of the current problems affecting the U.S. postal system, delivery by fax is preferred.)

Thank you for your anticipated attention to this matter.

Sincerely yours,

Goldin Associates, L.L.C., Liquidating
Trustee of the Worldwide Direct Liquidation
Trust

TAX QUESTIONNAIRE

A. Information on record.

- 1. Claim Holder: FLORIDA PUBLIC SERVICE COMMISSION
- 2. Address 2540 SHUMARD OAK BLVD.,
TALLAHASSEE, FL 32399-0850
- 3. Claim No: 672

B. Tax Identification verification (please check one).

- Federal Tax I.D. is as follows: _____
- Foreign Entity (please return with a completed IRS Form W-8).
- Other (please attach a written explanation if none of the foregoing are applicable).

C. Address Verification: If the address indicated above is not correct, please check the box and provide your correct mailing address.

- Please correct my listed address to read as follows:**

D. Declaration.

I certify that the information indicated above and attached hereto is true and correct to the best of my knowledge.

Signed: _____
Printed Name: _____
Title (if Applicable): _____

Please return your completed questionnaire by U.S. Mail or by fax (preferred) as follows:

Attention: Henry Colvin
Jay Alix & Associates
4004 Beltline Road, Suite 210
Addison, TX 75001
Fax No.: 972.587.4801