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December 4, 2002

VIA FEDERAL EXPRESS

Blanca S. Bayo
Commission Clerk & Administrative Services Director
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

020000-PU
020184-TX
020258-TI
020180-TP

COMMISSION
CLERK

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Re: Docket Nos. 020180-TP, 020184-TX and 020258-TI – Completion of Transaction

Dear Ms. Bayo:

On March 1, 2002, Comcast Business Communications, Inc., d/b/a Comcast Long Distance (“CBC”), by its attorneys, filed with the Florida Public Service Commission (the “Commission”) an Application regarding the transfer of ownership and control of CBC’s ultimate parent, Comcast Corporation (“Comcast”), and thus also CBC, to a newly-created ultimate parent, AT&T Comcast Corporation. On March 6, 2002, AT&T Corp., AT&T Broadband Phone of Florida, LLC, d/b/a AT&T Digital Phone (“AT&T Broadband Phone of Florida”) and AT&T Comcast Corporation (collectively, the “AT&T Parties”) filed with the Commission an Application regarding the indirect transfer of ownership and control of AT&T Broadband Phone of Florida, holder of ALEC Certificate No. 4404, to AT&T Comcast Corporation. On March 21, 2002, the AT&T Parties filed with the Commission a separate Application regarding the indirect transfer of ownership and control of AT&T Broadband Phone of Florida, holder of IXC Certificate No. 7834, to AT&T Comcast Corporation. The Applications each were approved by the Commission in May 2002. This letter is to advise the Commission that the transactions that were the subject of the Applications have been completed.

As part of the consummation of the transactions, the names of certain parties were modified. AT&T Comcast Corporation is now known as Comcast Corporation, and is the ultimate parent company of CBC and AT&T Broadband Phone of Florida. The former Comcast Corporation has now been renamed Comcast Holdings Corporation. The immediate parent of AT&T Broadband Phone of Florida was AT&T Broadband Phone, LLC, and its name has been

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FPSC-COMMISSION CLERK

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Commission Clerk & Administrative Services Director
Florida Public Service Commission
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changed to Comcast Phone, LLC. The new entity formed as part of the merger transaction, whose shares were spun off to the shareholders of AT&T Corp., originally was named AT&T Broadband Corp. and its name has been changed to Comcast Cable Communications Holdings, Inc. A chart describing the completed transaction before and after these name changes is attached hereto as *Exhibit A*. Because all of the above entities whose names have been changed function only as holding companies, they are not required to qualify to do business in the State of Florida under their new names.

With respect to CBC, the change in control approved by the Commission is transparent to customers in the State of Florida, as CBC continues to provide the same services to its Florida customers pursuant to the same authorization. AT&T Broadband Phone of Florida also will continue to provide the same services to its Florida customers pursuant to the same authorization, but Comcast Corporation shortly will pursue the procedures necessary to change its name and will provide the appropriate notice to customers. Customer service numbers and regulatory contacts for AT&T Broadband Phone of Florida are as follows:

Regulatory Contact:

Bill Graham, Esq.
MCFARLAIN AND CASSEDY
215 South Monroe Street, Suite 600
Tallahassee, Florida 32301
Tel: (850) 222-6656
Fax: (850) 222-8475
Email: bgraham@mcfarlain.com

Tariff Contact:

David M. Lloyd
Director – Tariffs
188 Inverness Drive
Englewood, Colorado 80112
Tel: (303) 858-3528
Fax: (303) 858-3485
Email: david_lloyd@cable.comcast.com

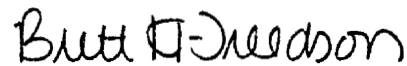
Customer Service Contact:

For Residential Customers: (800) 568-1212
For Small Business Customers: (888) 824-8105

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Enclosed please find two (2) copies of this filing, a duplicate and a self-addressed, postage-paid envelope. Please date-stamp the duplicate upon receipt and return it in the envelope provided. Please feel free to contact the undersigned counsel at (202) 887-1211 if you have any questions regarding this filing.

Respectfully submitted,



Brett Heather Freedson

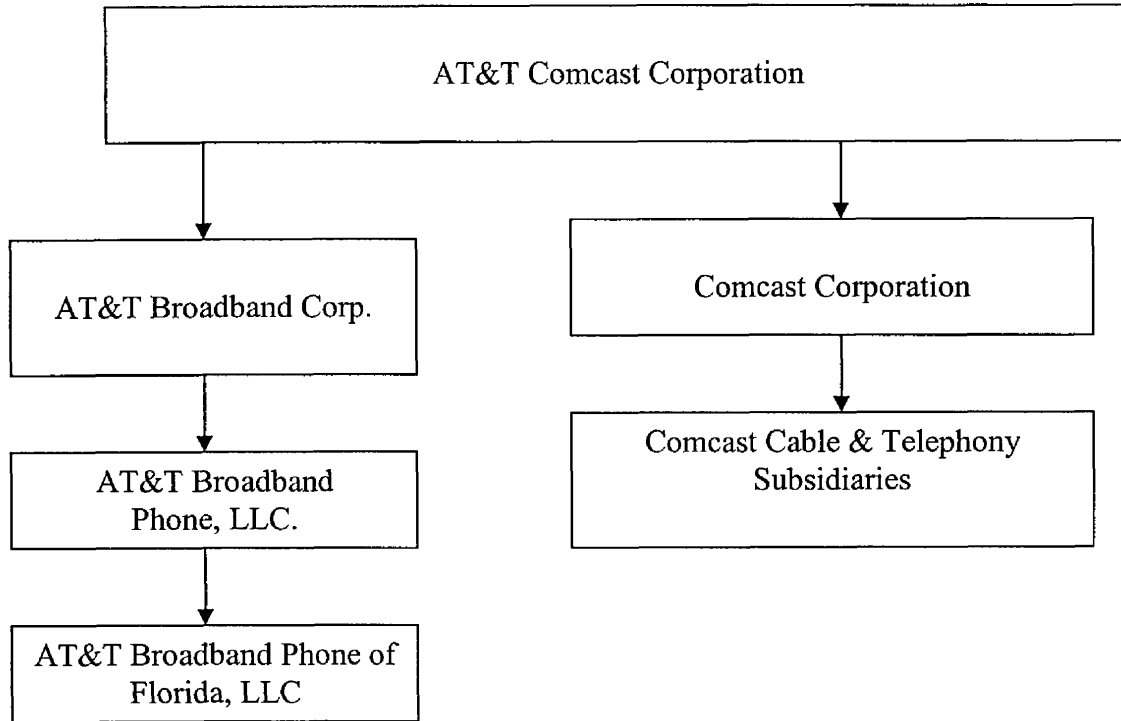
Enclosures

EXHIBIT A

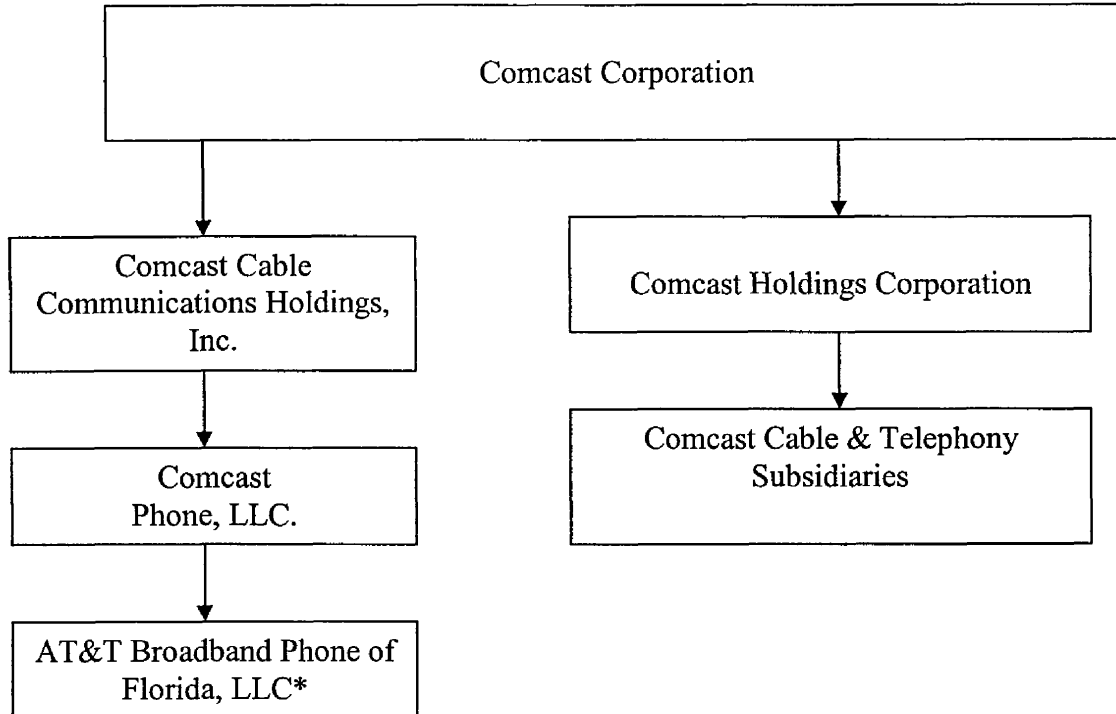
ORGANIZATIONAL CHARTS

POST CONSUMMATION STRUCTURE

1. Before Name Changes



2. After Name Changes



* To be changed to Comcast Phone of Florida, LLC.