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December 24, 2002

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

Re: Comcast Business Communications, Inc.

Dear Ms. Bayo:

AUS
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OTH

On behalf of Comcast Business Communications, Inc. ("CBC")¹, this will advise you of a minor change involving its immediate parent, Comcast Business Communications Holdings, Inc. ("Holdings"). Holdings is being converted under Delaware law into a limited liability company and will be named Comcast Business Communications Holdings, LLC. The ultimate parent entity is and will remain Comcast Corporation and CBC and its operations will not be affected by this change in its immediate parent. Because Holdings is not itself providing service to the public or otherwise doing business in this state, copies of the corporate documents reflecting this change are not being submitted. Should the Commission so desire, copies will, of course, be provided. As noted above, this minor change does not involve any change in the entity providing service to the public – CBC, or any modification of its rates, services or tariffs.

Under Delaware law, the conversion of a corporation into a limited liability company does not result in the creation of a new entity. Rather, the limited liability company is

¹ CBC was formerly known as Comcast Telecommunications, Inc. CBC, d/b/a Comcast Long Distance, is authorized to provide resold long distance telecommunications services within the State of Florida, pursuant to Docket No. 940140-TI, Order No. PSC-94-0418. CBC is also authorized to provide local exchange telecommunications services within the State of Florida, pursuant to Docket No. 011341-TA, Order No. PSC-01-2395-CO-TA.

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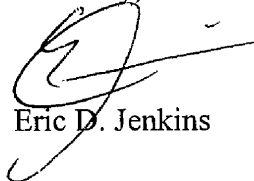
Ms. Blanca S. Bayo
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considered to be the same entity as the corporation it replaces.² Accordingly, this event most resembles a mere name change of a parent entity and it is our understanding that no approval by the Commission is required. It is expected that this change will be effected before the end of 2002.

We are submitting an original and three copies of this letter for your files. An extra copy of the letter along with a stamped, self-addressed envelope also is enclosed. It would be appreciated if you would receipt stamp this copy and return it to us for our records.

Should the Commission desire any further information in connection with the foregoing, please communicate with this office.

Sincerely,

A handwritten signature in black ink, appearing to read "Eric D. Jenkins", with a long horizontal stroke extending to the right.

Eric D. Jenkins

² The Delaware Code specifically provides that:

(e) The conversion of any other entity into a domestic limited liability company shall not be deemed to affect any obligations or liabilities of the other entity incurred prior to its conversion to a domestic limited liability company or the personal liability of any person incurred prior to such conversion.

(g) ... When an other entity has been converted to a limited liability company pursuant to this section, the limited liability company shall, for all purposes of the laws of the State of Delaware, be deemed to be the same entity as the converting other entity. 6 Del. Code Sec. 18-214(e) & (g)