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> > FROM THE DESK OF WILLIAM B GRAHAM e-mail bgraham@mcfarlain.com

January 2, 2003

VIA HAND DELIVERY

Blanca S. Bayo Division of the Commission Clerk and Administrative Services Florida Public Service Commission 2540 Shumard Oak Blvd. Tallahassee, Florida 32399-0855

030012-77

Re: AT&T Comcast Corporation

Dear Ms. Bayo:

Pursuant to an agreement and plan of merger dated December 19, 2001, between Comcast and AT&T Corp., AT&T Comcast Corporation was formed to hold AT&T Broadband's and Comcast's businesses, including, without limitation, their telephone businesses. The merger was approved by the FCC, and the transaction closed on November 18, 2002. This letter is intended to make the Florida Public Service Commission aware of the foregoing and to address specific issues regarding AT&T Broadband's telephony operations.

As a result of the merger, the name of AT&T Broadband's Florida operating entity will be changed from "AT&T Broadband Phone of Florida, LLC d/b/a/ ATT Digital Phone" (TX576, TJ526) to "Comcast Phone of Florida, LLC" d/b/a "Comcast Digital Phone.".

Because of the geographic scope of the name change to Comcast Phone of Florida, LLC, implementation of the name change will be phased in throughout the territories in the state during the weeks and months following Commission consent to the name change. Further, it is our intention to notify customers of AT&T Broadband Phone of Florida, LLC of the name change to Comcast Phone of Florida, LLC through appropriate billing inserts and notices. However, the rates, terms and conditions of service will not change as a result of this notification and the name change.

DOCUMENT WITHBER-DATE

00048 JAN-28

FPSC-COMMISSION CLERK

Blanca S. Bayo January 2, 2003 Page 2

I thank you for your assistance. Please contact me if you have any questions or concerns.

Very truly yours,

William B. Graham

WBG\ktc

cc: John Sullivan

McFarlain & Cassedy, P.A.

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Attorneys at Law

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030012-TP

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