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BellSouth Corporation
1155 Peachtree Street, N.E.
Atlanta, Georgia 30309-3610

RECORDS AND
REPORTING

January 26, 2000

Evelyn H. Sewell
Controller – Florida Public Service Commission
Fletcher Building
101 East Gaines Street
Tallahassee, FL 32301

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Dear Ms. Sewell:

Attached is a check in the amount of \$2,511,750.08, which represents payment of BellSouth Telecommunications, Inc.'s Regulatory Assessment Fee for the six-month period ending December 31, 1999. Please note that the portion of this assessment based on the non-regulated portion of Directory Revenues should not be construed as an admission that an assessment on this portion of our revenue is appropriate.

I would appreciate it if you would acknowledge receipt of our check.



W. Kyle Tompkins
Senior Tax Manager – State & Local Taxes

- AFA _____ Attachment 5
- APP _____
- CAF _____
- CMU _____
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- EAG _____
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