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April 17, 2003

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Mr. Tom Williams
Division of Competitive Markets and Enforcement
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

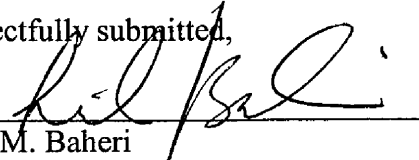
Re: Transfer of Control of NewSouth Communications Corp.
Notification of Completion of Transactions

Dear Mr. Williams:

On February 20, 2003, NewSouth Communications Corporation ("NewSouth") filed with the Commission a Notification regarding the transfer of control of NewSouth's parent, NewSouth Holdings, Inc., ("Holdings") through a corporate restructuring and issuance of additional stock. This letter is to advise the Commission that these transactions have been completed as provided in the Notification. As noted in the Notification, this change in control does not result in any single shareholder having a controlling interest in Holdings, and the change is transparent to the public as NewSouth continues to provide the same service to customers under the same name and pursuant to the same tariffs.

Should there be any questions regarding this matter, Please communicate with this office.

Respectfully submitted,

By: 
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