ORIGINAL **BELLSOUTH**

BellSouth Long Distance, Inc. 400 Perimeter Center Terrace

North Terraces Building, Suite 350 Atlanta, Georgia 30346

Harris R. Anthony Vice President & General Counsel

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April 16, 2004

Ms. Blanca Bayo Director Florida Public Service Commission 2540 Shumard Oak Boulevard Gerald L. Gunter Building, Room 270 Tallahassee, FL 32399-0850

040307-

RE: Transfer of Certificate from BellSouth BSE, Inc. to BellSouth Long Distance, Inc.

Dear Ms. Bayo:

In correspondence dated March 11, 2004, signed by Ms. Brenda Hawkins, the Commission advised BellSouth Long Distance, Inc. ("BSLD") that the Florida Public Service Commission did not believe that a transfer of BellSouth BSE, Inc.'s ("BSE") Alternate Local Exchange Certificate No. 5261 to BSLD required approval of the Commission. As a result, we are advising the Commission that, effective April 12, 2004, BSE's Certificate was transferred to BSLD for the purpose of allowing BSLD to provide local exchange services.

BSLD will continue to do business as BSE for local exchange purposes until such time as the Commission approves the name change on the Certificate in Docket Number 040307-TX.

Should you have any questions concerning this subject or wish to discuss this matter further, please let us know.

Sincerely,

AUS CAF CMP COM CTR

Harris R Anthony

ECR GCL OPC

MMS

SEC OTH €opy to: Brenda H. Hawkins

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