

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Complaint against BellSouth)
Telecommunications, Inc., for alleged)
overbilling and discontinuance of service) Docket No. 040611-TP
and petition for emergency order restoring) Filed: July 16, 2004
Service, by IDS Telecom LLC.)
_____)

NOTICE OF APPEARANCE AND SUBSTITUTION OF COUNSEL

IDS Telecom, LLC., by and through its undersigned counsel, herewith provides notice of the substitution of the undersigned and the firm of McWhirter Reeves McGlothlin Davidson Kaufman & Arnold, P.A., on behalf of IDS Telecom, LLC. in this docket. IDS also requests that all copies of all orders, notices, documents, and pleadings in this docket be served on:

Vicki Gordon Kaufman
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s/ Vicki Gordon Kaufman
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Attorneys for IDS Telecom, LLC.

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing Notice of Appearance and Substitution of Counsel has been served upon the following parties by electronic mail and U.S. Mail this 16th day of July, 2004.

Patricia Christensen
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c/o Ms. Nancy H. Sims
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s/ Vicki Gordon Kaufman