ORIGINAL

October 18, 2004

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COMMISSION CLERK

Florida Public Service Commission 2540 Shumard Oak Blvd. Tallahassee, FL 32399-0850

ATT: Fiscal Services

RE:

Account #: TG646-03-0-R

Former Address: 2214 Longmore Circle, Valrico, FL 33594

E & L Motel, 11507 US Hwy. 92, East, Seffner, FL 33584 813-628-9738 Tiger Villa Motel, 6000 New Tampa Hwy., Lakeland, FL 33815 863-603-0958

To Whom It May Concern:

Please be advised that we have discontinued service for the two pay phones listed above on Monday, October 11, 2004. Therefore, JPA Communications will no longer exist.

If you have any questions or concerns, please contact me at 813-628-6171 or you may write to me at the below address. Our business checking account will be open until January 31, 2005.

Paul and Jeanette Almeida
5613 Legacy Crescent Place
Apartment 102
Riverview, Florida 33569

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