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Davis Wright Tremaine LLP

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ANCHORAGE BELLEVUE LOS ANGELES NEW YORK PORTLAND SAN FRANCISCO SEATTLE SHANGHAL WASHINGTON, D.C.

BRIAN C BENNETT	2600 CENTURY SQUARE	TEL (206) 622-3150
DIRECT (206) 628-7726	1501 FOURTH AVENUE	FAX (206) 628-7699
brianbennett@dwt.com	SEATTLE, WA 98101-1688	www.dwr.com

May 24, 2005

Blanca S. Bayo Director, Division of Public Records and Reporting Florida Public Service Commission 2540 Shumard Oak Blvd. Tallahassee, FL 32399-0850

Re: Adelphia Telecommunications of Florida, Inc. Interexchange Carrier Market Exit

Dear Director Bayo:

Due to significant changes in the telecommunications marketplace, Adelphia Telecommunications, Inc. ("Adelphia") has made a business decision to discontinue providing Interexchange Long Distance services in the State of Florida.

Adelphia currently provides long distance service to approximately 13,000 customer lines in Florida. Adelphia's long distance service is provided via a resell arrangement with a third party. Adelphia has no long distance facilities in the state, and Adelphia has no customer deposits for any customers in Florida. Adelphia is providing customers with 60 days' notice to secure service from another provider; the discontinuation will not take place before August 25, 2005. Attached is a copy of the notification that customers will be receiving in a separate envelope mailed to customer's account mailing address.

Adelphia respectfully submits an original and six (6) copies of this letter to request cancellation of its Interexchange CPCN TX180 #5263 and cancellation of the current tariff(s) on file. We are further requesting that the cancellation be given an effective date of August 25, 2005. Adelphia will pay any outstanding Regulatory Assessment Fees.

Acknowledgement and date of receipt of this letter are requested. Kindly return the duplicate copy of the letter in the enclosed, self-addressed stamped envelope.

Please direct any questions to:

Jo Gentry, External Affairs Director Adelphia Telecommunications, Inc. 5619 DTC Parkway, Suite 800 Greenwood Village, CO 80111 303-268-6684 phone 720-293-0222 fax jo.gentry@adelphia.com

Very truly yours,

Davis Wright Tremaine LLF

Brian Bennett Enclosure

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