

BellSouth Public Communications, Inc.
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June 15, 2004

Mr. Bill Feldman
Kentucky Public Service Commission
Revenue Cabinet
Frankfort, Kentucky 40619

05126900 - 0510
22251269 - 0530
05602000 - 0560
MILK INACTIVE

Re: KY Report of Gross Operating Revenues Derived from Intra-KY Business and Annual PSC Tax Assessment (Case # 005126900033; Taxpayer-ID # 005126900)

Dear Mr. Feldman:

Per our conversation earlier this year, this is to inform you that BellSouth Public Communications, Inc. (BSPC) discontinued providing Pay Telephone Service and Operator Service, etc. in Kentucky.

All lines have been disconnected as of March 31, 2004. There will be no more Revenues to report after this date.

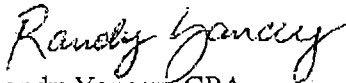
Our State Legal and Regulatory personnel have already requested that all related telecom Certificates issued to BSPC be cancelled.

Because BSPC will not file any further Gross Operating Revenue Reports, please remove BSPC from your active data base.

It has been a pleasure working with you over the years.

If you have any questions regarding this matter please feel free to contact me at 205-977-8242.

Yours truly,



Randy Yancey, CPA
Tax Manager
BSPC, Inc.