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February 14, 2005

Ms. Blanca Bayo
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399

Re: Docket No. 050111-TP

Dear Ms. Bayo:

This letter is to inform you that IDS Telcom LLC is aware that regulatory assessment fees will be due and owing for 2005. It is IDS Telcom LLC's intent to pay such fees within 60 days of issuance of the Consummating Order in the above docket.

Please contact me if you have any questions. Thank you for your assistance.

Sincerely,

S/ Vicki Gordon Kaufman

Vicki Gordon Kaufman

Attorneys for IDS Telcom LLC

Cc: Toni McCoy
Joe Millstone