BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Complaint against BellSouth)	
Telecommunications, Inc., against IDS)	Docket No. 040488-TP
Telecom, LLC. to enforce interconnection)	Filed: July 16, 2004
agreement deposit requirements)	
)	

NOTICE OF APPERANCE 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 Joseph A. McGlothlin McWhirter Reeves McGlothlin Davidson Kaufman & Arnold, PA 117 South Gadsden Street Tallahassee, FL 32301

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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 Office of General Counsel Room 370 Gunter Building Florida Public Service Commission 2540 Shumard Oak Blvd. Tallahassee, FL 32399

James Meza, III
Nancy B. White
c/o Ms. Nancy H. Sims
BellSouth Telecommunications, Inc.
150 South Monroe Street, Suite 400
Tallahassee, FL 32301-1556

Norman H. Horton, Jr. Messer, Caparello & Self, P.A. 215 S. Monroe Street Suite 701 P.O. Box 1876 Tallahassee, FL 32302-1876

s/ Vicki Gordon Kaufman