

Weiser

DIVISION OF
ADMINISTRATION

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FLORIDA
PUBLIC SERVICE COMMISSION

M.R.Weiser & Co.LLP
Certified Public Accountants
and Consultants

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January 11, 2000

Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850
Attn: Fiscal Services

Re: Coinphone Plus Communications, Inc.
Fed ID#: 65-0751554
Form: Pay Telephone Service Provider Regulatory Assessment Fee Return
Tax Period: May 21, 1999 to December 31, 1999

Dear Sir or Madam:

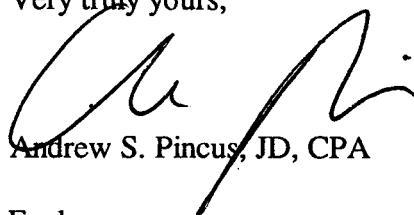
We are the accountants for the above-captioned taxpayer. This is in response to the enclosed return for the period May 21, 1999 through December 31, 1999.

Please be advised that the above captioned taxpayer had no operating revenue for the above tax period. The taxpayer has disposed of all of its payphones and is no longer engaged in business. A final income tax return for tax year 1999 will be filed this year.

Please process the enclosed form with the minimum annual fee and remove the taxpayer from your records.

Thank you for your anticipated cooperation concerning this matter.

Very truly yours,



Andrew S. Pincus, JD, CPA

Enclosure
cc: Coinphone Plus Communications, Inc.