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February 23, 2001

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010266-TX

RECORDS AND REPORTING
MAY 10 05
OF COUNSEL
JAMES P. KNIGHT, JR.
ROBERT L. GOZA

RE: Reorganization of Daytona Telephone Company and Name Change

Dear Sirs:

On behalf of Daytona Telephone Company ("DTC"), a Tennessee corporation qualified as an Alternative Local Exchange Carrier in Florida, Certificate # 5736, we hereby request approval from the Florida Public Service Commission ("PSC") of certain changes to the corporate form of DTC and request that these changes be included in your consent agenda for its earliest possible consideration. In brief, DTC has been merged with and into Advantage Group of Florida Communications, L.L.C., a Tennessee limited liability company ("Advantage Florida") as part of a corporate reorganization to establish a holding company for DTC. Michael D. Boger, Sr., owned all of the issued and outstanding stock of DTC before the reorganization, and as a result of the reorganization, he now owns all of the membership interests in Advantage Group Communications, L.L.C., ("Parent") a Tennessee limited liability company. Parent owns all of the membership interests in Advantage Florida. Therefore, there is no real change in control of DTC (now Advantage Florida) and the change should raise no concerns with any citizens of Florida.

The Reorganization

DTC was originally incorporated in June, 1998 as a Tennessee corporation. Applications were subsequently filed with the PSC and DTC qualified in the State of Florida as an ALEC (Company Code TX250, Certificate Number 5736). At all times prior to the reorganization the sole shareholder of DTC was Michael D. Boger, Sr.

DOCUMENT NUMBER-DATE

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REC'D-RECORDS REPORTING

In late 2000 DTC began considering alternative types of corporate structure and determined that it would be best for long-term purposes to change its corporate type structure for tax planning issues as well as other business purposes. Long-term business considerations also led DTC and Mr. Boger to believe that a holding company form of corporate structure would be in the best interests of DTC. It was generally believed that a holding company structure would provide greater opportunities for capital raising efforts and simplify acquisitions of non-regulated entities. To that end, the determination was made to reorganize DTC as follows:

1. Mike Boger contributed all of the capital stock of DTC to Parent [Advantage Group Communications, LLC] as of January 31, 2001, as his initial capital contribution in Parent. As a result, DTC, as a Tennessee corporation taxed as a C Corporation, became a wholly-owned subsidiary of Parent. A copy of the Certificate of Formation of Parent is attached hereto as Exhibit "A".
2. Immediately after the stock transfer, Parent caused DTC to be merged with and into its wholly-owned subsidiary, Advantage Florida Communications, L.L.C., ("Advantage Florida"), a Tennessee limited liability company. Advantage Florida had been formed for purposes of the reorganization and prior to the merger had not engaged in any business activities. Advantage Florida survived the merger and, under Tennessee law, succeeded to all rights and responsibilities of DTC. As result of this merger, Parent continued to own all of the outstanding membership interests in Advantage Florida, and Mike Boger continued to own all of the outstanding membership interests in Parent. Furthermore, DTC's form of entity changed from a C Corporation to a Tennessee limited liability company taxed as a partnership. A copy of the Certificate of Formation of Advantage Florida is attached hereto as Exhibit "B" and a copy of the Certificate of Merger of DTC with and into Advantage Florida is attached hereto as Exhibit "C".
3. Shortly after the Certificate of Merger was filed with the Tennessee Secretary of State office consummating the merger of DTC with and into Advantage Florida, the decision was made to change the name of Advantage Florida Communications, L.L.C. to "Advantage Group of Florida Communications, L.L.C." A copy of the certificate changing the name is attached hereto as Exhibit "D".
4. Advantage Florida is in the process of filing the necessary papers to qualify Advantage Florida to do business in Florida as a foreign limited liability company. CT corporation will serve as its agent for service of process.

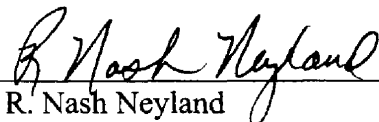
Florida Public Service Commission
February 23, 2001
Page 3

The changes to the form of organization (corporation to limited liability company) and change in corporate structure (DTC being owned by Mike Boger at first and now owned by Advantage Group, which itself is owned by Mike Boger), results in no real change in control or ownership of DTC, and should not be of concern to any citizens of Florida or customers of DTC. As such, we request that this be scheduled and put on your consent agenda for consideration at the earliest practical time.

If you have any questions or need any further information or documentation, please call the undersigned at (601) 856-7200.

Sincerely yours,

COPELAND, COOK, TAYLOR & BUSH, P.A.

By: 
R. Nash Neyland

RNN/vyc