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LAW OFFICES

Messer, Caparello & Self

A Professional Association

Post Office Box 1876
Tallahassee, Florida 32302-1876
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April 5, 2004

BY HAND DELIVERY

Ms. Blanca Bayó, Director Commission Clerk and Administrative Services Room 110, Easley Building Florida Public Service Commission 2540 Shumard Oak Blvd. Tallahassee, Florida 32399-0850

Re: Docket No. 031125-TP

Dear Ms. Bayó:

Enclosed for filing on behalf of IDS Telcom, LLC are an original and fifteen copies of a Notice of Appearance and Substitution of Counsel in the above referenced docket.

Please acknowledge receipt of these documents by stamping the extra copy of this letter "filed" and returning the same to me.

Thank you for your assistance with this filing.

Sincerely yours,

Norman H. Horton, Jr.

NHH/amb Enclosures

cc: F

Parties of Record

RECEIVED & FILED

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DOCUMENT NUMBER - DATE

04287 APR-5 a

DOWNTOWN OFFICE, 215 South Monroe Street, Suite 701 • Tallahassee, Fl 32301 • Phone (850) 222-0720 • Fax (850) 224-4359

NORTHEAST OFFICE, 3116 Capital Circle, NE, Suite 5 • Tallahassee, Fl 32308 • Phone (850) 668-5246 • Fax (850) 668-5613

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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Complaint against BellSouth)	
Telecommunications, Inc. for alleged)	
overbilling and discontinuance of service,)	Docket No. 031125-TP
and petition for emergency order restoring)	Filed: April 5, 2004
service, by IDS Telcom LLC.)	
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NOTICE OF APPEARANCE AND SUBSTITUTION OF COUNSEL

IDS Telcom, LLC, through its undersigned herewith provides notice of the substitution of undersigned and the firm of Messer, Caparello & Self, P.A. on behalf of IDS Telcom, LLC in this docket. IDS also requests that copies of all orders, notices, documents, and pleadings in this docket be served on:

Norman H. Horton, Jr. Messer, Caparello & Self, P.A. 215 S. Monroe Street, Suite 701 P.O. Box 1876 Tallahassee, FL 32302-1876 (850) 222-0720

Respectfully submitted,

Norman H. Horton, Jr.

E. Gary Early

Messer, Caparello & Self, P.A. 215 S. Monroe Street, Suite 701

P.O. Box 1876

Tallahassee, FL 32302-1876

(850) 222-0720

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that true and correct copies of the foregoing have been served upon the following parties by Hand Delivery (*) and/or U.S. Mail this 5th day of April, 2004.

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

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

Marsha E. Rule, Esq. Martin P. McDonnell, Esq. Rutledge Law Firm 215 South Monroe Street, Suite 420 Tallahassee, FL 32301

Norman H. Horton, Jr.