

FILE

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November 26, 2002

VIA FEDERAL EXPRESS

Mr. Gary Vigorito, Secretary
Public Utilities Commission of Ohio
180 East Broad Street
Columbus, OH 43215-3793
Attn: Docketing Division

RECEIVED-DOCKETING DIV
7:12 NOV 27 PM 12:09
PUCO

Re: Docket Nos. 02-1184-CT-2CO and 02-1153-TP-ACO - Completion of Transaction

Dear Mr. Vigorito:

On May 21, 2002, Comcast Business Communications, Inc. d/b/a Comcast Long Distance ("CBC"), by its attorneys, filed a Notification regarding the transfer of ownership and control of CBC's ultimate parent, Comcast Corporation ("Comcast"), and thus also CBC, to a newly-created ultimate parent, AT&T Comcast Corporation. On May 15, 2002, AT&T Broadband Phone of Ohio filed a Notification regarding the indirect transfer of ownership and control of AT&T Broadband Phone of Ohio, LLC to AT&T Comcast Corporation. This letter is to advise the Commission that the transactions that were the subject of the Notification have been completed. As part of the consummation of the transactions, the names of certain parties were modified. AT&T Comcast Corporation is now known as Comcast Corporation and is the ultimate parent company of CBC and AT&T Broadband Phone of Ohio. The former Comcast Corporation has now been renamed Comcast Holdings Corporation. The immediate parent of AT&T Broadband Phone of Ohio was AT&T Broadband Phone, LLC and its name has been changed to Comcast Phone, LLC. The new entity formed as part of merger transaction whose shares were spun off to the shareholders of AT&T Corp. originally was named AT&T Broadband Corp. and its name has been changed to Comcast Cable Communications Holdings, Inc. A chart describing the completed transaction before and after the name changes is attached hereto as **Exhibit A**. Because all of the above entities whose names have been changed function

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Public Utilities Commission of Ohio
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Page Two

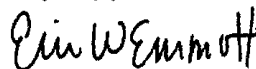
as holding companies, they are not required to qualify to do business in this jurisdiction under their new names.

With respect to CBC, the change in control approved by the Commission is transparent to the public as CBC continues to provide the same services to customers pursuant to the same authorization. AT&T Broadband Phone of Ohio also will continue to provide the same services to customers pursuant to the same authorization but Comcast Corporation shortly will pursue the procedures necessary to change its name including notice to customers. Customer service numbers are (800) 288-2085 (Eastern Ohio Residential Owned & Operated) and (866)288-7483 (Columbus, OH, (Residential Insight Territory). Regulatory contacts for AT&T Broadband Phone of Ohio are as follows:

Interim Regulatory/ PSC Contact	Tariff Contact
Benita Kahn, Esq. VORYS SATER SEYMOUR & PEASE 52 East Gay Street PO Box 1008 Columbus, OH 43216-1008 614.464.6487 (office) 614.719.4792 (fax) email: bakahn@vssp.com	David M. Lloyd Director - Tariffs 188 Inverness Drive Englewood, CO 80112 303.858.3528 (office) 303.858.3485 (fax) email: david_lloyd@cable.comcast.com

Enclosed is an original, one (1) copy and a duplicate copy of this letter. Please date-stamp the duplicate upon receipt and return it in the postage-paid, self-addressed envelope provided. Should there be any questions regarding this matter, please contact the undersigned at the above number.

Very truly yours,



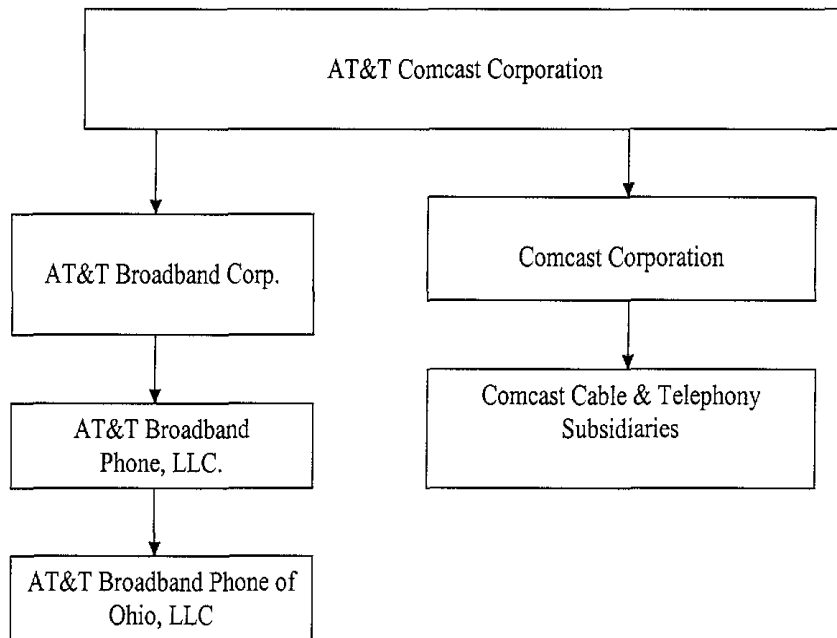
Erin Weber Emmott

Enclosures

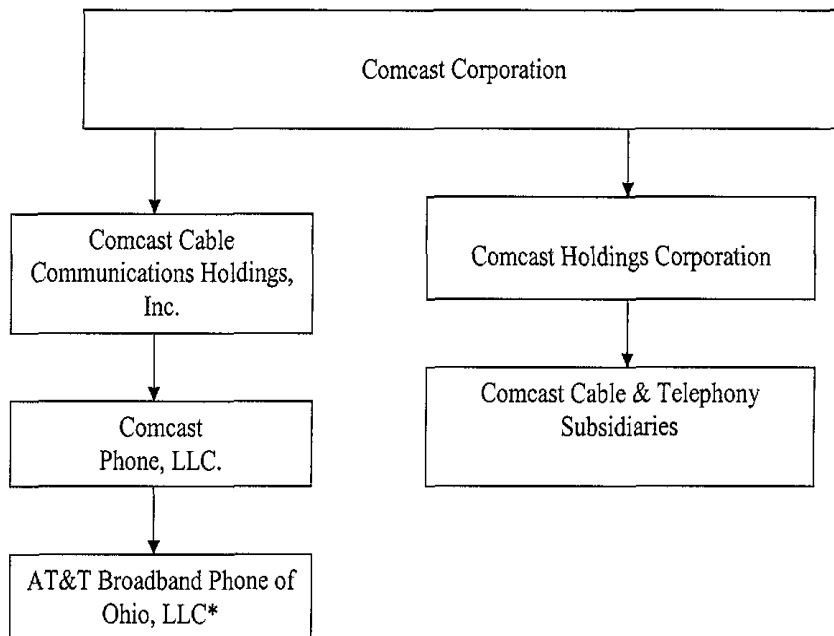
EXHIBIT A

POST CONSUMMATION STRUCTURE

1. Before Name Changes



2. After Name Changes



* To be changed to Comcast Phone of Ohio, LLC.