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BellSouth Telecommunications, Inc.  
Suite 2101  
333 Commerce Street  
Nashville, TN 37201-3300

T.R.A. DOCKET ROOM

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General Counsel

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May 1, 2006

Darlene Standley, Chief  
Utilities Division  
Tennessee Regulatory Authority  
460 James Robertson Street  
Nashville, Tennessee 37243-0505

RE: Verizon Avenue Corp. 00 - 00112

Dear Ms. Standley:

This is in response to your letter of April 21, 2006.

Records indicate that BellSouth is not providing any of the services referenced in your letter of April 21 to this company in Tennessee.

Please contact me or Paul Stinson at 214-3839 if you have any additional questions.

Sincerely,

Guy M. Hicks