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

joelle.phillips@bellsouth.com

TRA DOCKET ROOM

Joelle J. Phillips
Senior State Operations Counsel

615 214 6311
Fax 615 214 7406

January 23, 2006

VIA HAND DELIVERY

Hon. Ron Jones, Chairman
Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, TN 37238

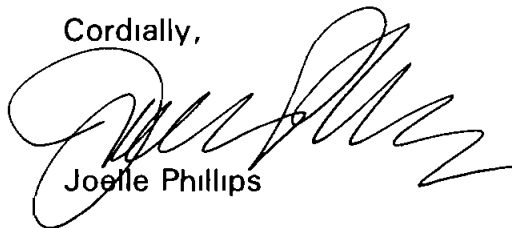
Re *Enforcement of Interconnection Agreement between BellSouth
Telecommunications, Inc. and ITC^DeltaCom Communications, Inc.*
Docket No. 02-01203

Dear Chairman Jones

Enclosed are the original and fourteen copies of BellSouth's *Filing Regarding
Auditor and Audit Methodology*

A copy is being provided to counsel of record

Cordially,



Joelle Phillips

JP ch

BEFORE THE TENNESSEE REGULATORY AUTHORITY
Nashville, Tennessee

In Re *Enforcement of Interconnection Agreement between BellSouth
Telecommunications, Inc and ITC^DeltaCom Communications, Inc*

Docket No 02-01203

BELLSOUTH TELECOMMUNICATIONS, INC 'S
FILING REGARDING AUDITOR AND AUDIT METHODOLOGY

BellSouth Telecommunications, Inc ("BellSouth") makes this *Filing Regarding Auditor and Audit Methodology* and respectfully shows the Tennessee Regulatory Authority ("Authority" or "TRA") as follows

On February 13, 2004, the Hearing Officer in this matter resolved issues raised in this docket with respect to BellSouth's right to conduct an audit of converted Enhanced Extended Link ("EEL") circuits, pursuant to the terms of interconnection agreements between BellSouth and two CLECs, and instructed BellSouth to provide information regarding the auditor it selected, as well as an overview of the methodology to be used by the auditor. Subsequent to that ruling, BellSouth settled its claims with one of the two CLECS. BellSouth has to date, however, been unable to resolve its dispute with Deltacom and has determined it should turn its focus toward proceeding with an audit.

BellSouth has selected and agreed to retain the firm of Grant Thornton, LLP to perform the audit of DeltaCom's converted EELs. BellSouth is currently finalizing an engagement agreement, which it expects to be completed shortly. BellSouth will defer to the professional judgment of its auditor with respect to all specific issues regarding the appropriate methodology to be used in this audit. As

a general matter, Grant Thornton will use the audit methodology outlined in the attached Exhibit A

As established in this matter, BellSouth has a contractual right to audit CLECs who convert special access to EELs and that right is governed by the parties' interconnection agreement. BellSouth's choice of Grant Thornton and its intended methodology is consistent with all contractual provisions of the interconnection agreement. Moreover, as urged by the CLECs in this case, BellSouth has chosen to engage an audit firm to perform an audit using AICPA standards. Further, BellSouth has selected Grant Thornton rather than American Consultants Alliance ("ACA"), to which DeltaCom raised objections in this case. BellSouth respectfully submits that there can be no legitimate suggestion that Grant Thornton is not "independent" as required by the interconnection agreement. Decisions regarding the specific process of auditing should be left to the professional judgment of this reputable audit firm. In addition, in the event that BellSouth uses audit findings as the basis of any claim against DeltaCom, DeltaCom will have every opportunity to raise any issue it chooses with respect to the audit at that time.

Respectfully submitted,

BELLSOUTH TELECOMMUNICATIONS, INC

By 

Guy M. Hicks

Joelle J. Phillips

333 Commerce Street, Suite 2101

Nashville, TN 37201-3300

615/214-6301

R Douglas Lackey
E Earle Edenfield
675 W Peachtree St , NE, Suite 4300
Atlanta, GA 30375

Exhibit A

Audit Methodology

Conduct audit of Enhanced Extended Links (EELs) from a CLEC, a list of the EEL circuits to be provided by BellSouth

Goal

To ascertain compliance with the terms of the interconnection agreements between BellSouth and CLEC as related to EELs

Scope

Data and records necessary to accomplish goal

Records Required

Records necessary based on options self-designated by CLEC, but may include the following

Option 1 EELs

- A LOA to CLEC or other similar document signed by the end user for each circuit (provided by CLEC),
- In absence of LOA Other written documentation for support that CLEC is the end user's only local service provider (provided by CLEC)
- Personal certification by senior management of compliance with this option
- Records of service establishment dates
- Records of service establishment and disconnect dates from other carriers

Option 2 EELs

- Total traffic and local traffic separately identified and measured as a percent of total end user customer local dial tone lines (provided by CLEC),
- For DS1 circuits and above Total traffic and local voice traffic separately identified individually on each of the activated channels on the loop portion of the loop-transport combination (provided by CLEC),
- Total traffic and local voice traffic separately identified on the entire loop facility (provided by CLEC),
- Total traffic and local voice traffic separately identified for each individual DS1 circuit when a loop-transport combination includes multiplexing (provided by CLEC)

Option 3 EELs

- The number of activated channels on a circuit that provide originating and terminating local dial tone service (provided by CLEC),
- The total traffic and the local voice traffic separately identified on each of these local dial tone channels (provided by CLEC),
- The total traffic and the local voice traffic separately identified for the entire loop facility (provided by CLEC),
- Total traffic and local voice traffic separately identified for each individual DS1 circuit when a loop-transport combination includes multiplexing (provided by CLEC)

AICPA-Compliance Assurance

Conduct an EELs audit that is in compliance with AICPA standards

CERTIFICATE OF SERVICE

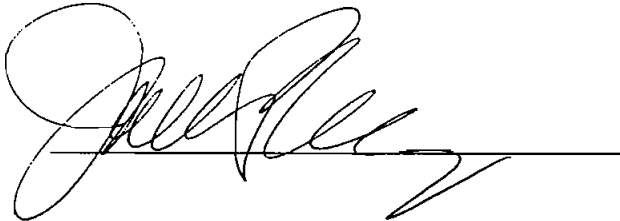
I hereby certify that on January 23, 2006, a copy of the foregoing document was served on the following, via the method indicated

- ☐ Hand
- ☐ Mail
- ☐ Facsimile
- ☐ Overnight
- ☒ Electronic

Henry Walker, Esquire
Boult, Cummings, et al
414 Union Street, #1600
Nashville, TN 37219-8062
hwalker@boultcummings.com

- ☐ Hand
- ☐ Mail
- ☐ Facsimile
- ☐ Overnight
- ☒ Electronic

Tony Mastando, Esquire
ITC^DeltaCom
4092 South Memorial Parkway
Huntsville, AL 35802
Tony mastando@itcdeltacom.com
Jean houck@itcdeltacom.com

A handwritten signature in black ink, appearing to read 'Tony Mastando', is written over a horizontal line.