

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

joelle.phillips@bellsouth.com

February 10, 2006

Joelle J. Phillips
Attorney

615 214 6311
Fax 615 214 7406

VIA HAND DELIVERY

Hon. Jean Stone, Hearing Officer
Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, TN 37238

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

Dear Hearing Officer Stone:

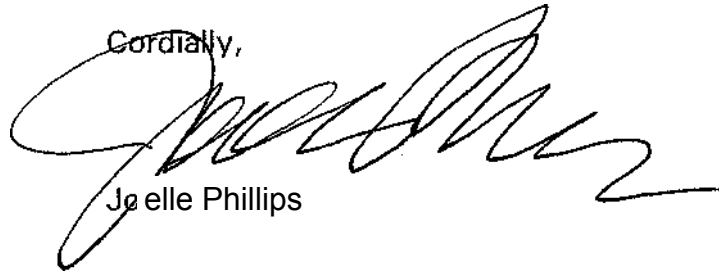
On February 6, 2006, DeltaCom filed its response to BellSouth's filing regarding its choice of auditor to conduct the audit of DeltaCom's converted EELs, as ordered in this docket. In its response, DeltaCom suggests that BellSouth's filing is inadequate and that BellSouth's complaint should therefore be dismissed. BellSouth respectfully disagrees. The delays associated with this docket have been of mutual benefit to all parties as they have provided time for continued negotiation. Moreover, DeltaCom is in no way prejudiced by BellSouth's willingness to delay an audit.

BellSouth indicated in its filing that it is willing to accept the audit methodology developed by its independent auditor Grant Thornton. The question regarding audit methodology, as well as DeltaCom's other objections regarding the manner of the audit, have all centered on ensuring that the audit is independent and compliant with AICPA standards. BellSouth is willing to accept an audit on these terms and accordingly, has not dictated to Grant Thornton a particular audit methodology. In order to clarify this issue, however, BellSouth will file no later than February 21, 2006, a signed engagement letter with Grant Thornton as well as a statement from Grant Thornton specifically addressing how it will address the "sampling" issue raised by DeltaCom. BellSouth does not seek to begin the audit until this has been provided to the TRA.

Finally, while the Interconnection Agreement certainly does not provide for it, BellSouth does not object to a TRA representative being present to monitor the audit. BellSouth will identify a contact person with Grant Thornton in order to coordinate with the TRA for this purpose.

A copy of this has been provided to counsel of record.

Cordially,

A handwritten signature in black ink, appearing to read 'Joelle Phillips', written over the printed name.

Joelle Phillips

JJP:nc

CERTIFICATE OF SERVICE

I hereby certify that on February 10, 2006, a copy of the foregoing document was served on the following, via the method indicated:

<input checked="" type="checkbox"/> Hand	Henry Walker, Esquire
<input type="checkbox"/> Mail	Boult, Cummings, et al.
<input type="checkbox"/> Facsimile	414 Union Street, #1600
<input type="checkbox"/> Overnight	Nashville, TN 37219-8062
<input type="checkbox"/> Electronic	hwalker@boultcummings.com

<input type="checkbox"/> Hand	Tony Mastando, Esquire
<input type="checkbox"/> Mail	ITC^DeltaCom
<input type="checkbox"/> Facsimile	4092 South Memorial Parkway
<input type="checkbox"/> Overnight	Huntsville, AL 35802
<input checked="" type="checkbox"/> Electronic	Tony.mastando@itcdeltacom.com

