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T.R.A.

February 13, 2006

Jean Stone, Hearing Officer  
Tennessee Regulatory Authority  
460 James Robertson Pkwy.  
Nashville, TN 37243-0505

**Re:   *Enforcement of Interconnection Agreement between BellSouth  
Telecommunications, Inc. and ITC DeltaCom Communications, Inc.*  
Docket number: 02-01203**

Dear Hearing Officer Stone:

In response to BellSouth's filing on February 10, 2006, ITC DeltaCom respectfully notes, once again, that the Authority has ordered BellSouth to "submit for TRA approval a proposed methodology/procedure for conducting each audit of converted EELs." Order of Sept. 29, 2004, at 5.

BellSouth's February 10, 2006, letter states the company is willing to "accept the audit methodology developed by" Grant Thornton but makes no commitment to submit that methodology to the TRA (except regarding the one issue of sampling) nor to await ITC DeltaCom's response and the Authority's final decision before seeking to begin the audit.

ITC DeltaCom reiterates that the most appropriate response to this continued equivocation is for the Authority to dismiss BellSouth's complaint without prejudice until such time as BellSouth complies with the Authority's instructions.

Very truly yours,

BOULT, CUMMINGS, CONNERS & BERRY, PLC

By:

Henry Walker

HW/djc

cc: Joelle Phillips