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T.R.A. February 27, 2004

VIA HAND DELIVERY

PROPRIETARY INFORMATION ENCLOSED

Hon. Deborah Taylor Tate, Chairman
Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, TN 37238

Re: *Implementation of the Federal Communications Commission's
Triennial Review Order (Nine-month Proceeding)(Switching)*
Docket No. 03-00491

Dear Chairman Tate:

Enclosed is the proprietary version of the Rebuttal Testimony of Dr. Debra Aron on behalf of BellSouth. This testimony is being submitted under separate cover subject to the terms of the Protective Order entered in this docket. Copies of the enclosed are being provided to counsel of record.

Very truly yours,

Guy M. Hicks

GMH:ch

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CERTIFICATE OF SERVICE

I hereby certify that on February 27, 2004, a copy of the foregoing document was served on the parties of record, via the method indicated:

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A handwritten signature in black ink, appearing to be 'Ken Woods', written over a horizontal line.