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March 31, 2004

Mr. Thomas M. Dorman
Executive Director
Public Service Commission
211 Sower Boulevard
P. O. Box 615
Frankfort, KY 40602

Re: Review of Federal Communications Commission's Triennial Review
Order Regarding Unbundling Requirements for Individual Network
Elements
PSC 2003-00379

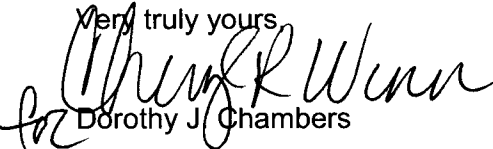
Dear Mr. Dorman:

Enclosed for filing is the Rebuttal Testimony of BellSouth's witnesses in this case. The witnesses sponsoring Switching Rebuttal Testimony are: Kenneth L. Ainsworth, Dr. Debra J. Aron, Kathy K. Blake, Eric Fogle, A. Wayne Gray, Alfred A. Heartley, W. Keith Milner, Ronald M. Pate, Dr. Christopher Jon Pleatsikas, Gary Tennyson, and Alphonso J. Varner. The Loop and Transport Rebuttal Testimony is filed by Aniruddha (Andy) Banerjee, Ph.D., and Shelley W. Padgett.

Portions of BellSouth's Testimony contain confidential, commercial information and pursuant to 807 KAR 5:001, Section 7, enclosed is BellSouth's Confidentiality Petition. The following information is considered proprietary: Aron's Testimony, pages 16, 17 and 26.

The proprietary information, as well as an edited version of the information, is provided to the Commission. The proprietary information also is provided to parties who have signed the Regional Protective Agreement.

A paper copy of this letter, certificate of service, and service list are provided to parties of record and is forwarded via e-mail to parties for whom we have an e-mail address. BellSouth will provide a paper copy or a copy on CD-ROM of the filing to anyone who advises they wish to be served in that manner.

Very truly yours,

for Dorothy J. Chambers

Enclosures
cc: Parties of Record

CERTIFICATION

I hereby certify that the electronic version of this filing made with the Commission this 31st day of March 2004 is a true and accurate copy of the documents filed herewith in paper form and that the electronic version of the filing has been transmitted to the Commission. I also certify that an electronic copy of the cover letter, certificate of service, and service list were sent via e-mail this 31st day of March 2004 to the parties on the service list who have provided an e-mail address for electronic service.

I certify that a paper copy of the cover letter, certificate of service, and service list are being served on the individuals on the Service List by U.S. Mail on the 1st day of April, 2004.


for Cheryl R. Wynn
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