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December 19, 2006

Ms. Beth O'Donnell  
Executive Director  
Public Service Commission  
211 Sower Boulevard  
P.O. Box 615  
Frankfort, KY 40602

**RECEIVED**

**DEC 20 2006**

**PUBLIC SERVICE  
COMMISSION**

Re: Petition of DIECA Communications, Inc. d/b/a Covad Communications Company for Arbitration of Interconnection Agreement Amendment with BellSouth Telecommunications, Inc. Pursuant to Section 252(b) of the Telecommunications Act of 1996  
PSC 2004-00259

Dear Ms. O'Donnell:

BellSouth incorporates into this docket by reference its December 14, 2006, filing in Case No. 2004-000427, Petition to Establish Generic Docket to Consider Amendments to Interconnection Agreements Resulting from Changes of Law. In that filing BellSouth filed the Mississippi Public Service Commission ("MPSC") Order rendered on October 20, 2006, which ruled in BellSouth's favor on all the issues in the Change of Law proceeding in that state.

For purposes of this proceeding, the Covad Arbitration, BellSouth requests that the Commission take notice in particular of the MPSC's decision regarding Line Sharing where the MPSC found "...consistent with the majority of commissions that BellSouth isn't required to provide line sharing." MPSC Order at 23.

Very truly yours,

  
Mary K. Keyer

cc: Parties of Record