

Ernie Fletcher
Governor

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Commissioner
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Commonwealth of Kentucky
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Mark David Goss
Chairman

Teresa J. Hill
Vice Chairman

Gregory Coker
Commissioner

April 26, 2006

BellSouth Telecommunications, Inc.
Attention: Mr. Creighton E. Mershon, Sr.
Post Office Box 32410
Louisville, Kentucky 40232

Image Access, Inc. d/b/a New Phone
Attention: Gene R. Dry
3525 North Causeway Boulevard, Suite 501
Metairie, LA 70002

Re: Interconnection Agreement Negotiated by BellSouth Telecommunications, Inc.
and Image Access, Inc. d/b/a New Phone, Pursuant to Sections 251, 252 and
271 of the Telecommunications Act of 1996 - PSC Reference No. 00026

Gentlemen:

This is to notify you that Commission Staff has completed its review of your agreement submitted on April 18, 2006, and has concluded that it is in compliance with federal and state law and with previous Commission orders. Accordingly, it is unnecessary for Staff to refer this matter for formal Commission action. The agreement will be maintained in this office and, pursuant to 47 U.S.C. 252, shall be effective on July 17, 2006.

If you have not already done so, the Commission requests that BellSouth submit the subject agreement in Microsoft Word Format (.doc) or Portable Document Format (.pdf) on either a CD or 3.5-inch high-density diskette.

If you have questions regarding this matter, please do not hesitate to contact Jim Stevens at Extension 238.

Sincerely yours,

A handwritten signature in black ink, appearing to read "Beth O'Donnell", written over a horizontal line.

Beth O'Donnell
Executive Director

vh/

cc: BellSouth Telecommunications, Inc.
Birmingham, Alabama 35203