

AFFIDAVIT OF ROBERT L. LATTIMORE

State of Georgia )  
 )  
County of Fulton )

Robert Lattimore, having first been duly sworn, hereby states as follows:

1. I am a Global Risk Management Solutions (GRMS) partner in PricewaterhouseCoopers LLP's (PwC's) Telecommunications Industry Practice. In this capacity, I am responsible for providing information technology assurance services to PwC's telecommunications clients. I am a Certified Public Accountant with over 16 years of relevant experience including performing audits of financial statements and attestations in a variety of industries. I also lead the data management practice for the PwC 's Southeast Region which delivers data and transactional analysis, data quality and transformation services for new system implementations and stand-alone database development. I am a graduate of the University of Memphis.
2. I directed and coordinated PwC's performance of an attestation examination of the BellSouth Telecommunications, Inc. (BST) management assertions that: (1) the same pre-ordering and ordering operational support systems (OSS), processes and procedures are used to support competing local exchange carrier (CLEC) activity across BST's nine-state region, and that (2) there are no material differences in the functionality or performance of BST's Direct Order Entry (DOE) and Service Order Negotiation System (SONGS) systems. For more information on the nature and scope of this work, I would like to refer you to my Affidavit dated May 21, 2001.

3. This affidavit is being prepared to provide details of additional procedures PricewaterhouseCoopers performed regarding the timeliness and accuracy of transactions input into DOE and SONGS as described within our report dated June 20, 2001.
4. Direct Order Entry (DOE) and Service Order Negotiation and Generation System (SONGS) are two of the order entry systems used within the BST Local Carrier Service Centers (LCSC) to create service orders for various types of customer requests. These systems use screens, menus, on-line access to back-end legacy systems and on-line editing to automatically generate common order data entries. DOE is used in the “original Southern Bell states” (GA, FL, NC & SC), while SONGS is used in the “original South Central Bell states” (LA, MS, TN, AL, & KY).
5. BellSouth has asked us to provide information around the timeliness and accuracy of the orders observed within DOE and SONGS. To complete this, PricewaterhouseCoopers performed the following types of procedures:
  - BellSouth provided PricewaterhouseCoopers with DOE and SONGS volume processing statistics by activity type and product type for April 2001. Based upon this information, PricewaterhouseCoopers determined an appropriate sample size for DOE and SONGS using statistically based criteria.
  - For the sample of transactions determined, PricewaterhouseCoopers independently observed and recorded the time it takes, using a stop watch, for Local Carrier Service Center (LCSC) service representatives to submit “live” orders, starting with the initial data input to successful submission into SOCS. We also recorded Purchase Order Number, date, CLEC number and the state for each transaction observed.

- For the orders observed, we documented whether the order was successfully completed or whether it erred due to inaccuracy of data input by the LCSC service representative or other reasons.
  - We summarized the information accumulated for timeliness and accuracy, and provided BellSouth with our DOE and SONGS Comparability Accuracy and Timeliness report, dated June 21, 2001, see Attachment A.
6. The PwC declaration should be read solely in relation to the matter stated above. Our work was prepared for BellSouth for this filing and therefore we make no representation as to the sufficiency of our work for any other purpose. Any and all observation in this declaration are made based on the evaluation of documentation and system generated reports provided during the period of our fieldwork, from June 4, 2001 to June 19, 2001.
  7. A total of 10 PwC professionals spent approximately 650 hours performing the work described in this affidavit. The PwC professionals included two partners, and two managers. Our partners and managers led all aspects of the fieldwork. All of the PwC partners and managers, and many of the staff, who worked on this engagement, have extensive telecommunications industry and telecommunications business process and/or systems experience.
  8. This engagement has been performed under the Consulting Standards of the American Institute of Certified Public Accountants (AICPA). While this is not an audit and we provide no opinion or attestation with respect to our work, the AICPA's consulting standards require (as detailed in AICPA Standards for Consulting Services, 100, Paragraph .06):

- Professional competence: Undertake only those professional services that the member or the member’s firm can reasonably expect to be completed with professional competence;
- Due professional care: Exercise due professional care in the performance of professional services;
- Planning and supervision: Adequately plan and supervise the performance of professional services;
- Sufficient relevant data: Obtain sufficient relevant data to afford a reasonable basis or conclusions or recommendations in relation to any professional services performed  
Planning and supervision.

In addition, the AICPA consulting standards require the application of professional “objectivity,” which the AICPA defines as follows: “The principle of objectivity imposes the obligation to be impartial, intellectually honest, and free of conflicts of interest.” (Article IV, AICPA Code of Professional Conduct).

**Results:**

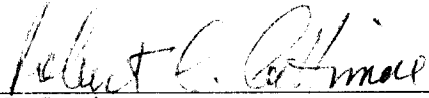
9. Our observations found the average time to input an order in DOE and SONGS from initial data input to successful submission into SOCS was the following:

	DOE	SONGS
Average input time (min:sec)	0:08:22	0:05:26

Details of our observations have been included in our DOE and SONGS Comparability Accuracy and Timeliness report, dated June 21, 2001, see Attachment A.

I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge.

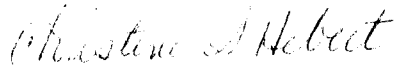
Executed on June 21, 2001



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Robert L. Lattimore  
Partner, PricewaterhouseCoopers LLP

Subscribed and sworn to before me this 21<sup>st</sup> day of June 2001.



(Our report dated June 21, 2001)