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.
3. This affidavit is being prepared to provide additional detail of the types of procedures we utilized in our attest examination on BST's management assertions as of May 3, 2001 as described within our report dated May 3, 2001.

4. A total of 16 PwC professionals spent over 2,800 hours performing the work described in this affidavit. The PwC professionals included four partners, a managing director, and managers. Our partners, managing director and managers led all aspects of the fieldwork. All of the PwC partners, managing director and managers, and many of the staff, who worked on this engagement, have extensive telecommunications industry and telecommunications business process and/or systems experience. The remainder of this affidavit describes PwC's approach to the attestation examination.
5. The attestation examination discussed herein was conducted in accordance with the attestation standards of the American Institute of Certified Public Accountants (AICPA). An attestation examination is one in which a practitioner is engaged to issue a written communication that expresses a conclusion about the reliability of a written assertion that is the responsibility of another party. An attestation examination is the highest level of assurance that can be provided on a written assertion under these standards. PwC's conclusions regarding its attestation examination of BST's management assertion are set forth in the "Independent Accountant's Report" which is appended hereto as Attachment A. Also, a copy of the BST management assertion is appended hereto as Attachment A.
6. BST Management has asserted the following:

   - BST utilizes the same Pre-Order and Order operational support systems (OSS) throughout BST's nine-state region to support wholesale competing local exchange carrier (CLEC) activity; and that
   - BST's DOE and SONGS systems have no material differences in the functionality or performance for service order entry by the Local Carrier Service Centers (LCSC).

The following criteria has been defined by BST in relation to the Management assertions:

Region-wide Sameness of Pre-Order and Order OSS

With the exception of DOE and SONGS, discussed below, BST management asserts that BST utilized the same Pre-order and Order OSS throughout BST's nine-state region to support wholesale CLEC activity. As it relates to this assertion, "sameness" is defined as the following:

- The applications and interfaces implemented and available are identical across the nine-state region. "Identical" is defined as one unique set of software coding and configuration ("version") installed on either one or multiple computer servers ("instances") that support all nine-states in an equitable manner.
- The processes, personnel and work center facilities are consistently available and employed across the nine-state region and there are no significant aspects to the processes, personnel or work center facilities that would provide one state a greater service level or benefit than the other states in the nine-state region.

Comparability of DOE and SONGS

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 "old Southern Bell states" (GA, FL, NC & SC), while SONGS is used in the "old South Central states" (LA, MS, TN, AL, & KY).

a. *Comparability of "Functionality"*

Both systems feed into Service Order Communications System (SOCS), an on-line system responsible for the collection, storage, and distribution of service orders to all user departments. SOCS accepts service orders from various input or negotiation systems. Pending orders and their associated history files are maintained and viewable in SOCS until they are cancelled, or the billing system notifies SOCS that a completed order has been posted. Once it is posted, the order is purged from the SOCS database.

BST asserts that there is no material difference in functionality between DOE and SONGS. This assertion is based upon the following criteria:

- The same Local Service Requests (LSRs), created from a single set of business rules, are used for order entry
- SOCS requires the same LSR screening and validating procedure
- Similar processes are used for creating a Service Order
- SOCS requires checking for and clearing order entry or initiation errors
- Both systems output must adhere to the service order edits housed in SOCS

It should be noted that there are some input differences between DOE and SONGS. However, these differences are not considered to be material in nature. Examples of these differences are:

- Launch and log-on procedures
- Commands to navigate
- Function keys to initiate action

- Procedures for entering information, sending it to SOCS and clearing errors

b. Comparability of "Performance"

BST utilizes a workforce modeling tool to capacity manage its LCSC transactions and personnel. Additionally, BST measures performance of service for quantity and quality without regard to which system is used. The work force model utilizes standard work units of LSRs per hour per service representative as their basis regardless of whether the mode of entry for manual LSRs is through DOE or SONGS.

Regardless of state, service representatives use the same processes for LSR handling prior to order entry and for processing of orders after they are submitted to SOCS from DOE or SONGS. The time spent inputting an LSR into DOE or SONGS represents a small component of the overall lifecycle of an LSR. Considering the above, BST asserts that there is no material difference in performance of order entry between DOE and SONGS based on the following criteria:

- Orders that are input through both DOE and SONGS are created in SOCS on a real-time basis upon submission.

- Similar orders from throughout the nine-state region can be input within reasonably similar timeframes, regardless of whether DOE or SONGS is used.

- Service Representatives are cross-trained on both DOE and SONGS and utilize both systems on a regular basis dependent upon the relative volume and type of transactions by state.

The remainder of this affidavit describes the scope of our review and procedures taken to test Management's assertions and criteria. PwC professionals, under my supervision, performed the work below.

6. Our examination covered pre-ordering and ordering domains as represented to PwC as of May 3, 2001 and the primary processes associated with each, including the manual processes and the underlying systems. The systems included in our examination are listed as follows:

- Local Exchange Navigation System (LENS)
- Telecommunications Access Gateway (TAG)
- RoboTAG™
- Electronic Data Interchange (EDI)
- LSR Router (LSRR)
- Local Exchange Ordering System (LEO)
- Local Exchange Service Order Generator (LESOG)
- Service Order Communication System (SOCS)
- LNP Gateway
- LNP Service Order Generator (SOG)
- LNP Graphical User Interface (GUI)
- Corporate Gateway (COG)
- Delivery / Order Manager (D/OM)
- Service Order Generator (SOG)
- Exchange Access Carrier Tracking (EXACT)
- Access TaskMate Ordering Process System (ATOPS)

- Direct Order Entry (DOE)
- Service Order Negotiation System (SONGS).

A description of each of these systems has been included in the attached report in Attachment A.

BST has multiple data centers where many of the applications listed above reside. BST's LCSC is housed in three locations that are used for the processing of CLEC orders and for responding to requests by CLECs for pre-order and ordering information and data. One LCSC is located in Atlanta, Georgia, one in Birmingham, Alabama, and one in Jacksonville, Florida. The Atlanta and Birmingham LCSC each process CLEC pre-order requests and orders from each of the nine states in BST's nine-state region. CLECs are assigned to either the Atlanta or Birmingham LCSC to balance expected volumes. The Jacksonville LCSC currently is used primarily as a call center, although live orders are processed in Jacksonville if an overflow exists from the other LCSC locations.

Region-wide Sameness of Pre-Order and Order OSS Testing

7. In examining management's assertion on the comparability of the pre-ordering and ordering OSS, processes and procedures across BST's nine-state region, we made observations regarding a number of factors relevant to that comparability. The factors include, but are not limited to the following:

    - *Technical Configuration Consistency*: The consistency of technical configurations and applications for systems used to process pre-ordering and ordering transactions across the nine state region and the treatment of transactions by the systems in the LCSC locations.

- *Documentation and Process Consistency*: The consistency of documentation of systems and processes in each of the LCSC locations, and the understanding communicated during our interviews regarding:
  - Key applications and functionality of the systems;
  - Procedural documentation, such as methods and procedures or user guidance designed to provide users with the information necessary to execute and monitor transactions; and
  - System screen views, reporting, output formats, system notification records, transaction record layouts, and data elements for transactions.

8. In examining systems comparability for processing pre-ordering and ordering transactions across the nine state region, we performed the following:
   - Requested and received documentation related to systems architecture overview and process flow for pre-ordering and ordering transactions in each of the LCSC locations and the BST Data Centers. This documentation included a description of how a CLEC gains access to and utilizes each pre-ordering and ordering application. The documentation also enabled us to determine whether pre-ordering and ordering applications are running multiple instances and/or versions of the application code. Based on our review of this documentation, we determined that BST uses a single set of documentation to provide BST employees and specialists information regarding the process flows for pre-ordering and ordering transactions in each LCSC.
   - Interviewed key BST employees in both the systems and operational organizations, and found their descriptions and understanding of processes and systems were consistent

with the documentation we examined. The documentation we examined included user manuals and system requirements.

9. Next, we examined the pre-ordering and ordering applications to determine whether the same application was used across the region. We performed the following tests:

   - Verified that application instances asserted to be of the same version were in fact the same. In this regard, we obtained and reviewed the application library code listing and verified that the objects for each instance were the same. This allowed us to verify that only one version of software was in production at the time of our review.
   - Compared the Change Management application release logs for the pre-ordering and ordering applications which allowed us to determine that one version of application software was loaded into production for all instances of an application. We sought explanation for any discrepancies as to whether each application was running the same version.
   - We received a signed letter from BST stating that only 3 CLECs utilized the RoboTag™ application, and that new versions are implemented by BST as they become available. Since RoboTag™ resides on CLEC premises, we did not review library code listings for that application.
   - We then verified whether the actual transaction flow through each application instance/version was consistent with management's assertion on comparability. This was accomplished by obtaining user logon information from LENS and TAG, and identifying the CLECs associated with the logon information. For each such CLEC, we verified that the transactions exist in LEO for each of the front-end systems used, and we observed whether each CLEC that uses TAG only submits requests via one version

of TAG. We observed activity by CLECs on the front-end applications (e.g., TAG, LENS and EDI) to verify that the expected front-end application was used to submit orders. This allowed us to verify the version of each application in which the logons occurred and establish its availability to CLECs in multiple states.

- We made a selection of pre-ordering and ordering transactions for each of the nine states in BST's region through the relevant pre-ordering and ordering systems to verify that the specified instances/versions of the OSS were used. We also reviewed version differences for all applications where relevant to verify that multiple versions of the application code were not CLEC, LCSC or state specific. Table 1 in Attachment B contains a summary of applications and transactions that were observed by us to validate the sameness of pre-order and ordering applications across the region.

10. To determine whether current or future changes in applications would materially affect the conclusions resulting from our examination, we performed the following:

- Determined whether any application changes implemented during the timeframe of our engagement had an impact on our conclusion regarding management's assertion.
- Reviewed whether consistent CLEC communication procedures are used when placing an application change into production.
- Documented the change control process for each application, noting any difference in the process among the applications, and observed the suitability and existence of change control procedures surrounding a selection of pre-ordering and ordering applications.

Documentation and Process Consistency

11. To begin our examination of pre-ordering and ordering process comparability, we requested, received and examined BST user guides, documentation related to the execution of processes for pre-ordering and ordering in each of the LCSC locations and other documentation provided to CLECs in the nine state region that is related to pre-ordering and ordering. We observed whether the documentation was the same for all nine states in the BST region. This documentation included:

    - CDIA (Corporate Documentation and Information Access)
    - User Guides listed on the Interconnection Services website

We also requested, received and examined internal BST documentation related to the execution of processes for pre-ordering and ordering in each of the LCSC locations, and determined whether the documentation was the same for all LCSC locations.

12. In each of the LCSC locations, we performed "walkthroughs" on a selection of actual orders in order to compare processes/procedures among the centers. The walkthroughs included interviews with BST personnel who were subject matter experts in the processes under review and observation of the pre-ordering and ordering processes for a selection of order types. We selected combinations of order types (e.g., move, add, change, disconnect) and wholesale services (e.g., residential resale, business resale, UNEs, xDSL, ISDN, directory listings) in order to assess whether the format, content and processing of pre-ordering and ordering transactions were the same used for all nine states.

13. We reviewed the CLEC set-up process to validate how CLEC users are provided access to the OSS. This enabled us to verify whether consistent procedures are used throughout the region to grant CLEC users access to the front-end ENCORE systems.

DOE/SONGS Comparability

14. In testing management's assertion that there are no material differences between the functionality and performance characteristics of DOE and SONGS, we requested, obtained and reviewed BST training manuals and documentation related to both DOE and SONGS, including flowcharts and narratives of processes for those applications. To complete our review of DOE and SONGS, we interviewed BST subject matter experts including LCSC representative trainers, IT personnel and LCSC supervisors/managers, and we observed how manual entry of new orders, and processing of orders that drop out for manual handling, were performed using both DOE and SONGS.

15. Next, we obtained from BST's management the criteria they used in making the assertion as to the comparability of DOE/SONGS from a functional standpoint. These criteria included:

- The same Local Service Requests (LSRs), created from a single set of business rules, are used for order entry
- SOCS requires the same LSR screening and validating procedure
- Similar processes are used for creating a Service Order
- SOCS requires checking for and clearing order entry or initiation errors
- Both systems output must adhere to the service order edits housed in SOCS

We tested whether DOE/SONGS met these criteria by performing the following procedures:

- confirmed source code version;
- compared process for creating a service order for DOE and SONGS;

- compared LSR screening and validating procedures for the two applications;
- compared process for managing number pooling;
- determined whether both applications validated order entry errors in the same manner;
- validated that any discrepancies related to end-user states as between DOE and SONGS were not material;
- validated that any discrepancies related to launch and log-on procedures were not material;
- validated that any discrepancies related to navigation commands were not material;
- validated that any discrepancies related to order entry procedures were not material; and
- validated that any discrepancies related to order completion and sending to SOCS were not material.

16. We tested whether the asserted functional comparability was consistent across the nine state region by performing the following test procedures on both DOE and SONGS:
    - reviewed application release logs to determine whether all application versions have the same date, version release and program logic;
    - observed LSR order entry performed on the two applications in the Atlanta, Birmingham and Jacksonville LCSC locations;
    - verified that both DOE and SONGS interface with CRIS, ATLAS, SOCS and COFI for billing, number pooling, service order communication, and features and services;
    - identified, verified and compared validation checks (i.e., minimum data allowance, maximum data allowance, alphanumeric requirements, product codes and space logic); and

- followed a selection of transactions entered through both DOE and SONGS for each of the nine states. See Table 2 on Attachment B for a summarized list of manual transactions input into either DOE or SONGS that were observed by PwC.

17. We found the following functional differences between DOE and SONGS:

- Launch and log-on procedures
- Commands to navigate
- Function keys to initiate action
- Procedures for entering information, sending it to SOCS and clearing errors.

We determined these differences are not material by observing transactions input and validated in DOE and SONGS and submitted to SOCS. For example, logon procedures in DOE force a user to input a user id twice, however in SONGS a user id is only required once. Also, we concluded that 'procedures for entering information', is more accurately stated as 'keystrokes for entering information'. 'Keystrokes for entering information' into SONGS includes entering the field name/information combination (i.e., input 'Account Number: xxxxxx') and DOE provides fields to be populated with the same information (i.e., input 'xxxxxx' in the proper field).

18. We examined BST's management criteria they used in making the assertion as to the comparability of DOE and SONGS from a performance standpoint. These criteria included:

- the timeliness of DOE and SONGS submissions to downstream systems;
- system usability in terms of ease in which LCSC service representatives can enter orders into system;

- system efficiency as measured by the service representatives abilities to complete LSR submissions to SOCS in a comparable timeframe between DOE and SONGS;
- level of training necessary for representatives to utilize DOE and SONGS; and,
- the general level of understanding service representatives have of each application.

We tested whether DOE and SONGS met these criteria by performing the following procedures:

- Observed data entry performed by LCSC representatives using both DOE and SONGS;
- Observed and traced transactions entered into DOE and SONGS and measured how long it took a transaction to be submitted to SOCS. As part of our observations, we noted the timeliness of order submissions averaged about 15 minutes for both DOE and SONGS. We also observed order submission to SOCS resulted in immediate acceptance or validation errors for both DOE and SONGS;
- Reviewed training manuals and interviewed subject matter experts on training courses for DOE and SONGS. We noted during our observation and interviews of service representatives that the proficiency level of employees using either DOE or SONGS appeared to be comparable; and
- Observed that the service representatives in the LCSC are cross-trained on both DOE and SONGS, and they have the opportunity to use both on a daily basis. We observed no material input timeliness differences in the service representative's order submission for either DOE or SONGS for similar types of orders.

19. Our conclusion is included within our report dated May 3, 2001, which has been included as Attachment A.

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

Executed on May 21, 2001

Robert L. Lattimore
Partner, PricewaterhouseCoopers LLP

Subscribed and sworn to before me this 21st day of May 21, 2001.

Christine A Hebert 5/21/2001
expiration date 5/25/04

Attachment A

(Our report dated May 3, 2001 with BST Assertions in PDF)

Attachment B

Automated transactions traced by PwC

Table 1

Application	FL, GA, NC, SC Southern Bell States	LS, TN, MS, AL, KY South Central Bell States	Total
LENS version 9.2 into LEO version 9.2	12	13	25
TAG versions 7.1.24, 7.5, 7.5.15 into LEO version 9.2	31	48	79
TAG version 2.2.14 into LSRR version 4.10.01	61	39	100
EDI Version 4010 into LEO version 9.2	24	52	76
EDI Version 3050 into LEO version 9.2	50	0	50
LEO version 9.2 into LESOG version 9.2 and SOCS	48	52	100
LSRR version 4.10.01 into LEO version 9.2	46	54	100
LEO version 9.2 into LSRR version 4.10.01	31	48	79
LSSR into LNP Gateway version 6.1, LNP GUI version 6.1, LNP SOG version 6.1 & SOCS	34	16	50
COG, SOG, D/OM (DSL applications)	25	25	50
EXACT version 9.5 into SOCS	30	20	50
Totals	**392**	**367**	**759**

Manual transactions input into either DOE or SONGS that were observed by PwC:

Table 2

	# of Transactions
Southern Bell States – DOE	49
South Central Bell States – SONGS	30
Totals	**79**