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STATE OF GEORGIA

COUNTY OF FULTON

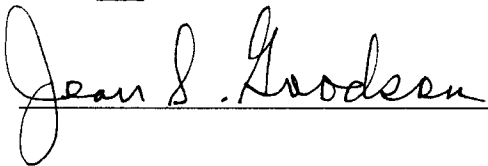
BEFORE ME, the undersigned authority, duly commissioned and qualified in and for the State and County aforesaid, personally came and appeared David Wallis, who, being by me first duly sworn deposed and said that:

He is appearing as a witness before the Kentucky Public Service Commission in Case No. 2004-00427, Petition of BellSouth Telecommunications, Inc. to Establish Generic Docket to Consider Amendments to Interconnection Agreements Resulting from Changes of Law, and if present before the Commission and duly sworn, his direct testimony would be set forth in the annexed testimony consisting of 3 pages and 2 exhibits.



David Wallis

SWORN TO AND SUBSCRIBED BEFORE ME
THIS 7th DAY OF AUGUST, 2005

 Notary Public

My Commission Expires May 21, 2009

1 **BELLSOUTH TELECOMMUNICATIONS, INC.**

2 **DIRECT TESTIMONY OF DAVID WALLIS**

3 **BEFORE THE KENTUCKY PUBLIC SERVICE COMMISSION**

4 **CASE No. 2004-00427**

5 **AUGUST 16, 2005**

6

7 Q. PLEASE STATE YOUR NAME, YOUR POSITION, AND YOUR BUSINESS
8 ADDRESS.

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10 A. My name is David Wallis. I am employed by Deloitte Financial Advisory
11 Services LLP (“Deloitte FAS”) as Regional Telecom Practice Leader in Forensic
12 and Dispute Services. My business address is 191 Peachtree Street NE, Suite
13 1500, Atlanta, GA 30303.

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15 Q. WHAT ARE YOUR CURRENT RESPONSIBILITIES?

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17 A. I provide financial consulting services regarding litigation and other business
18 disputes. I also provide financial consulting services regarding
19 telecommunications regulatory matters. I am in charge of our firm’s Technology,
20 Media, and Telecommunications practices in the Southeast region for Forensic
21 and Dispute Services. I am a practice leader of the Atlanta Deloitte FAS practice.

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23 Q. PLEASE SUMMARIZE YOUR BACKGROUND AND EXPERIENCE.

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25 A. I received a Bachelor of Arts in Business Economics and a Bachelor of Arts in
26 Sociology from the University of California at Santa Barbara. I received a

1 Masters in Business Administration from Duke University. I am a Certified
2 Public Accountant. I have over fourteen years experience in financial consulting.
3 My primary focus is in the telecommunications industry, where I provide a wide
4 range of consulting services including carrier and intercarrier matters. I am a
5 member of the American Institute of Certified Public Accountants, the Georgia
6 Society of Certified Public Accountants, and the Association of Certified Fraud
7 Examiners.

8

9 Q. WHAT IS THE PURPOSE OF YOUR DIRECT TESTIMONY?

10 A. I introduce two reports. The first is dated April 14, 2005, and the second is dated
11 July 15, 2005. Both reports contain the conclusions of our review of the
12 mathematical calculation of business line counts that BellSouth performed. Our
13 April 14, 2005 report addresses the number of business lines as of December 31,
14 2003. Our July 15, 2005 report addresses the number of business lines as of
15 December 31, 2004. I understand that at the time of our initial report, 2004 line
16 data was not yet available; thus, we used 2003 for our initial report and 2004 data
17 once it become available for our second report. BellSouth witness Pamela A.
18 Tipton describes these business line count calculations and their underlying
19 methodology in her testimony.

20

21 Q. WHAT WERE THE RESULTS OF YOUR ENGAGEMENT?

22 A. Our conclusions are included within our reports, which are included as Exhibits
23 DW-1 and DW-2.

1 Q. DOES THIS CONCLUDE YOUR TESTIMONY?

2 A. Yes, it does.

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