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December 14, 2006

Ms. Beth O'Donnell
Executive Director
Kentucky Public Service Commission
211 Sower Boulevard
P.O. Box 615
Frankfort, KY 40602-0615

Re: Petition to Establish Generic Docket to Consider Amendments to
Interconnection Agreements Resulting from Changes of Law
KPSC 2004-00427

Dear Ms. O'Donnell:

BellSouth Telecommunications, Inc. ("BellSouth") submits this letter and the enclosed Final Order ("*MPSC Order*") to provide the Commission with notice of the decision rendered on October 20, 2006, by the Mississippi Public Service Commission ("MPSC") ruling in BellSouth's favor on all the issues in the Change of Law proceeding in that state.

The Order addresses many of the same issues that are identical to the issues that are still before the Commission for resolution in the above-captioned matter, specifically including the following issues:

- Section 271 Related Issues - the Mississippi Commission held that, "...once a BOC like BellSouth obtains Section 271 authority ..., continuing enforcement of Section 271 obligations rests solely with the FCC under Section 271(d)(6)(A) of the Act." *MPSC Order* at 6. The Mississippi Commission went on to say, "This Commission agrees with the majority of the state commissions and finds that it does not have authority to require BellSouth to include Section 271 elements in Section 252 interconnection agreements." *MPSC Order* at 11.
- Commingling - the Mississippi Commission found that "BellSouth is not obligated to commingle UNEs that are required by Section 251 with items it is required to offer pursuant to Section 271." *MPSC Order* at 19.

- Line Sharing - the Mississippi Commission found "...consistent with the majority of commissions that BellSouth is not required to provide line sharing." *MPSC Order* at 23.

BellSouth respectfully requests that the Commission immediately adopt BellSouth's position on each of the issues pending in the above-referenced matter.

One paper copy of this filing is provided for filing in case 2004-00427. The attached certification for case 2004-00427 certifies that this filing was filed electronically today and served by email on parties of record. Parties of record can access the information at the Commission's Electronic Filing center located at <http://psc.ky.gov/efs/efsmain.aspx>.

Sincerely,

/s/
Mary K. Keyer

Enclosure

cc: Parties of Record

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CERTIFICATION FOR 2004-00427

I hereby certify that the electronic version of this filing made with the Commission this 14th day of December 2006 is a true and accurate copy of the documents filed herewith in paper form on December 14, 2006, and the electronic version of the filing has been transmitted to the Commission. An electronic copy of the Read1st document has been served electronically on parties.

/s/ _____
Mary K. Keyer

ELECTRONIC SERVICE LIST - KPSC 2004-00427

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