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Commonwealth of Kentucky
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Mark David Goss
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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

IDS Telcom, LLC
Attention: Marshall Howard
12124 High Tech Ave., Suite 100
Orlando, FL 32817

Re: Interconnection Agreement Negotiated by BellSouth Telecommunications, Inc.
and IDS Telcom, LLC, Pursuant to Sections 251, 252 and 271
of the Telecommunications Act of 1996 - PSC Reference No. 00359

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 large, stylized handwritten signature in black ink, appearing to read "Beth O'Donnell".

Beth O'Donnell
Executive Director

vh/

cc: BellSouth Telecommunications, Inc.
Birmingham, Alabama 35203