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**Public Service Commission**  
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Gregory Coker  
Commissioner

May 5, 2006

BellSouth Telecommunications, Inc.  
Attention: Mr. Creighton E. Mershon, Sr.  
Post Office Box 32410  
Louisville, Kentucky 40232

GulfPines Communications, LLC  
Attention: Bill Cooley  
Post Office Box 922  
Bay Springs, MS 39422

Re: Interconnection Agreement Negotiated by BellSouth Telecommunications, Inc.  
and GulfPines Communications, LLC, Pursuant to Sections 251, 252 and 271  
of the Telecommunications Act of 1996 - PSC Reference No. 00413

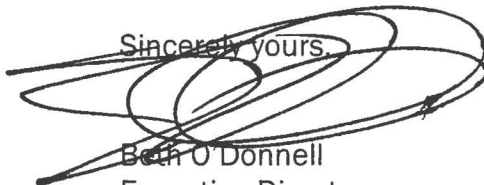
Gentlemen:

This is to notify you that Commission Staff has completed its review of your agreement submitted on May 2, 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 August 1, 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,



Beth O'Donnell  
Executive Director

vh/

cc: BellSouth Telecommunications, Inc.  
Birmingham, Alabama 35203