STATE OF FLORIDA

Commissioners: JOE GARCIA, CHAIRMAN J. TERRY DEASON SUSAN F. CLARK JULIA L. JOHNSON E. LEON JACOBS, JR.



TIMOTHY DEVLIN, DIRECTOR AUDITING & FINANCIAL ANALYSIS (850) 413-6480

Public Service Commission

March 24, 1999

Mr. A. M. Lombardo BellSouth Telecommunications, Inc. 150 South Monroe Street, Suite 400 Tallahassee, Florida 32301-1556

Re: Docket No. 980948-TL; BellSouth Telecommunications, Inc. **Investigation of Collocation Space Waivers** Audit Control No. 98-334-4-3

Mr. Lombardo:

ACK

The enclosed audit report is forwarded for your review. If you desire to file a response to the audit, please file one with the Division of Records and Reporting so it may be forwarded for consideration by the staff analysts in their review of the audit.

This report is currently pending a determination on confidentiality and is held in the confidential files of the Division of Records and Reporting.

Sincerely,

Quise Mandere

*P\$C-RECORDS/AEPORTING

Denise N. Vandiver

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