

ORIGINAL

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May 9, 2001

Mrs. Blanca S. Bayó
Director, Division of Records and Reporting
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

Re: Docket No. 000121-TP (OSS)

Dear Ms. Bayó:

Enclosed is BellSouth Telecommunications, Inc. Late Filed Hearing Exhibit No. 26 which we ask that you file in the captioned docket.

A copy of this letter is enclosed. Please mark it to indicate that the original was filed and return the copy to me. Copies have been served to the parties shown on the attached Certificate of Service.

Sincerely,

R. Douglas Lackey
R. Douglas Lackey (KAS)

cc: All Parties of Record
Marshall M. Criser III
Nancy B. White

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**CERTIFICATE OF SERVICE
Docket No. 000121-TP**

I HEREBY CERTIFY that a true and correct copy of the foregoing was served via

U.S. Mail and via Hand Delivery (*) this 9th day of May, 2001 to the following:

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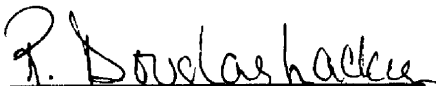
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**(+) Signed Protective
Agreement**

ALEC Penalty Plan for Covad Examples

In response to a request made during the hearing, BellSouth has attempted to ascertain what penalties would have been paid to Covad under BellSouth's plan for BellSouth's performance in December, 2000. In order to determine any penalties with accuracy, it is necessary to have the cell level data for both Covad and for BellSouth's corresponding and comparable data, to insure that "like-to-like" comparisons are done.

The cell level information for BellSouth's retail analogs is not available for December, 2000. The performance plan that BellSouth has proposed with the specific recommended analogs was not in place in Florida in December, and thus the necessary data to make these comparisons was not captured and retained. BellSouth has conducted an inquiry to determine whether the necessary information could be recovered from another source, but has been unable to conclude that the data could be recovered, and, if it could be recovered, whether it could be recovered within a reasonable time period and at a reasonable cost.