

December 23, 2003

Marlene H. Dortch
Secretary
Federal Communications Commission
Office of the Secretary
c/o Vistronix, Inc.
236 Massachusetts Avenue, N.E.
Suite 110
Washington, DC 20002

Dear Ms. Dortch:

Re: Ex Parte
EB Docket 03-197
In the matter of – Implementation of the Telecommunications Act of 1996:
Accounting Safeguards Under the Telecommunications Act of 1996, CC Docket No. 96-150

The enclosed materials are being filed pursuant to BellSouth Telecommunications, Inc.'s ("BellSouth") obligations under Section B.f., Paragraph 184 of the above referenced docket to engage an independent accountant to perform an agreed-upon procedures engagement regarding BellSouth's compliance with the requirements of Section 272 of the Telecommunications Act of 1996. The accompanying material includes:

- Report of Independent Accountants on Applying Agreed-Upon Procedures
- BellSouth's Response to the Report of Independent Accountants

Very truly yours,



By
PricewaterhouseCoopers LLP