

**BellSouth D.C., Inc.**  
Suite 900  
1133 21st Street, N.W.  
Washington, D.C. 20031-3351

mary.henze@bellsouth.com

**Mary L. Henze**  
Assistant Vice President  
Federal Regulatory

202 463 4109  
Fax 202 463 4631

January 25, 2006

Ms. Marlene Dortch  
Secretary  
Federal Communications Commission  
445 12<sup>th</sup> Street, SW, TW-A325  
Washington, DC 20554

***Re: WC Dkt. 05-277; BellSouth Petition for Wavier of  
Tariffing and Price Cap Rules and Accounting Requirements***

Dear Ms. Dortch,

On January 24, 2006, the undersigned and Jon Banks met with Tom Navin, Don Stockdale and Marcus Maher of the Wireline Competition Bureau. The discussion focused on the accounting issue presented by the above referenced petition. BellSouth explained how treating integrated long distance as regulated for accounting purposes is appropriate since it is a regulated service and that doing otherwise serves no regulatory purpose.

This notice is being filed pursuant to Sec. 1.1206(b)(2) of the Commission's rules. If you have any questions regarding this filing please do not hesitate to contact me.

Sincerely,



Mary L. Henze

cc: T. Navin  
D. Stockdale  
M. Maher