

APPENDIX B CUSTOMER STATEMENTS

Index of Attached Customer Statements

7-Eleven, Inc.	DeSoto Family Medical	Motor Coach Industries
American Bureau of Shipping	Dialogic Communications Corp.	NACCO Materials Handling Group, Inc.
ABX Logistics	East Feliciana Parish School Board	National City Corporation
Lincoln Memorial University	Elon University	National Safety Associates, Inc.
A Cleaner World	EMC, Inc.	North Carolina Research and Education Network, MCNC
Access Worldwide	Miami-Dade County, Florida	North Florida Obstetrical and Gynecological Associates, P.A.
Acme Truck Line, Inc.	ER Snell Contractor, Inc.	North Mississippi Medical Center
Affiliated Computer Services, Inc.	Exide Technologies	NYC Logistics (Americas) Inc.
ACT Teleconferencing	Farmers Insurance Group	State of Louisiana
Adams Brothers Produce	Fayette County Schools	Open Solutions Inc.
ADC Telecommunications, Inc.	Florida Power & Light Co.	Orthopaedic Specialists of AL
Advanced Cable Communications	Flowserve Corporation	Palm Beach County, FL
Adventist Health System	Fred's, Inc.	Palmetto Primary Care Physicians
Allconnect, Inc.	Gainesville Bank & Trust	Peachtree Settlement Funding
Air Jamaica	Gaston County Schools	Per-Se Technologies, Inc.
Atmos Energy Corporation	Global Response	Pensacola Christian College
BancorpSouth	GMPCS Personal Communications, Inc.	Pickens County, S.C.
Bank Independent	Gwinnett County Public Schools	Place Properties, L.P.
BankPlus Corporation	Harrison County (MS) Emergency Communications Comm'n	RARE Hospitality Int'l, Inc.
Barksdale Federal Credit Union	Haywood County, N.C.	RBS Lynk Incorporated
Best Buy	Hilton Hotels, Inc.	RealtySouth
BNSF Railway Company	Historic Tours of America	Sanofi-Aventis Group
Bossier Parish Schools	H.J. Russell & Co.	SCS Transportation, Inc.
Brasfield & Gorrie, LLC	Iberia Bank, Inc.	Shaw Industries
Brevard County, Florida	Honda Precision Parts of Georgia	Roper St. Francis Healthcare
Bridgestone Americas Holding Inc.	Indian River Memorial Hospital	Richland County, S.C.
BroadbandONE, Inc.	Innotrac Corporation	Savannah College of Art and Design
Bryan-Alan Studios	JAS Worldwide	Security Bank
Buncombe County, N.C.	Jewish Hospital and St. Mary's Health Care	Southeastern Freight Lines, Inc.
Cal Maine Foods, Inc.	Kentucky Bank	Southern Ag Carriers
Carroll, EMC	Kinetix Broadband, LLC	Southern Orthopaedic Specialists
Catalina Marketing	Lane Furniture	St. Joseph's/Candler
Charlotte-Mecklenburg Schools	Life Care Centers of America	Sunshine Mortgage Corporation
Children's Healthcare of Atlanta	Louisiana Machinery	Sawnee Electric Membership Corp.
The Children's Hospital of AL	MACTEC, Inc.	Talbots
ChoicePoint Inc.	Madison County, Mississippi	TIC Federal Credit Union
City of Hollywood, Florida	Management Services Network	Transtar Industries Inc.
City of Opelika, Alabama	Mannington Mills	Los Angeles Times (Tribune Co.)
Clear Channel Commc'ns, Inc.	Marriott International	Turbo Logistics, Inc.
Cleveland County Public Schools	McGriff, Seibels & Williams	University of Louisville
Command Alkon Inc.	MedQuest Associates, Inc.	US Wireless Online, Inc.
Commercial Bank	Member's Credit Union	Vesta Insurance Group, Inc.
Community Eldercare	Merchants Company	West Tennessee Healthcare
Community First Bancshares	METCO/Milwaukee Electric Tool	Yamaha Motor Corporation
Community Health Systems	Metso Corporation	Zoo Atlanta
Radiology Alliance	Mississippi Department of IT Services	
Community Loans of America, Inc.		
Consolidated Systems, Inc.		
Crescent Bank		
DeRoyal Industries		

Competitors Mentioned in Customer Statements

AAPT	Megapath Networks, Inc.
ACC Telecom	MiTel Networks
Access Telecom	Motorola
Advanced Communication Solutions	NAP of the Americas (Terremark Worldwide)
AGLNetworks	NetDoor
Alcatel	Netiface
Alltel Corporation	New Edge Networks
ANS Communications	Nortel
ATX Communications	North State Communications
Avaya	NOS Communications
Avvid	NuVox Communications
Birch Telecom	Paetec Communications
Bradenburg Telephone Company	Paging Network, Inc. (PageNet)
Bright House Networks	Positron
British Telecom (BT)	Priority Communications
Broadwing Communications	Progress Telecom
Cbeyond Communications	Qwest Communications
CellularOne	Red Gap Communications
CellularSouth	Reserve Telecommunicatins
CenturyTel, Inc.	Rogers Communications Inc.
Charter Communications	Siemens AG
Cinergy Communications	SingTel
CIO Communications	SITA
Cisco Systems	SkyPort Global Communications
Colt Telecom Group	Solarcom
Comcast	Southeastern Telecom
Comvest Corporation	Southern Telecom
Conterra Technical Systems	SpaceNet, Inc.
Covad	Spirit Telecom
Cox Communications	Springboard Telecom
CSII	Sprint/Nextel
CTC Communications	TalkSouth
Cypress Communications	TampaBay DSL
Data Foundry	TCI Telecom
General DataComm	Technology Solutions of SC
Deltacom	Telcove
Deutsche Telekom	Teligent
Digital Agent	Telstar Telecom
Direct TV	The Home Telephone Co.
DukeNet Communications	Time Warner Cable
ERC Telecommunications	T-Mobile
Florida Digital Network	TNS Telecom
FiberNet Telecom Group, Inc.	Trillion Digital Communications
French Telecom/Equant	Triton Telecom
Frontier	T-Systems
Global Crossing, Ltd.	University of Louisville
Granite Telecommunications	US LEC
GlobeTel Communications Corp.	USA Telecom Wireless
IBM Telecom Industry Solutions	Vartec Telecom
Insight Communications	VentureNet
Inter-Tel	Verizon/MCI
Jackson Energy Authority	Vocera Communications
KMC Telecom	Vonage
Knology	Wire One Communications
L.A.-Tel	WWISP
Level 3 Communications	Xfone/I55/EBI Comm
Liberty Bell Telecom	XO Communications
Masergy	Xspedius
McLeod USA	Zetron Inc.

DECLARATION OF PATTI BARNES

1. I am Patti Barnes, Telecommunications Director of 7-Eleven, Inc. I am responsible for the procurement of telecommunications services for the company's telecommunications needs nationwide. I have been in the telecommunications business for twenty years. Prior to joining 7-Eleven in August 2005, I was employed by AT&T for 19 years.

2. 7-Eleven purchases data and long distance services from AT&T on a national basis and procures local service from the various RBOCs throughout the country. Thus, in its nine-state footprint, 7-Eleven purchases local voice service from BellSouth. Additionally, 7-Eleven purchases wireless service from Cingular. A small amount of services also are purchased from ILECs, such as Granite Telecommunications.

3. The company purchases its data and long distance services from AT&T under a 5-year agreement, which was very recently renewed without engaging in a competitive bidding process. 7-Eleven has maintained a longstanding relationship with AT&T, having done business with the company for 14 years. Indeed, AT&T provides 7-Eleven with a Solutions Management Outsource Team which has served the company in-house for a number of years. 7-Eleven purchases its local voice service from BellSouth under a three-year agreement, which also was very recently renewed without engaging in a competitive bidding process due to our satisfaction with the service offered by BellSouth. If 7-Eleven were ever to grow dissatisfied by the terms and service provided to us by AT&T or BellSouth, however, we would have ample alternative options, including Verizon/MCI and the numerous competitive LECs who are always knocking on our door.

4. 7-Eleven is moving toward IP based telecommunications and has adopted Video over IP. The company will also be moving toward VoIP due to benefits in portability and other advantages of VoIP.

5. A general concern with telecommunications procurement is that so many discrete services are billed and provided separately in their own silos. 7-Eleven negotiates different agreements with Cingular, AT&T, and BellSouth. This wastes time and causes unnecessary frustration. Additionally, it would be helpful to have all of the various RBOC local services consolidated and coordinated by my in-house AT&T team, rather than having to call different customer support and operations teams for different parts of our network.

6. Should AT&T and BellSouth be able to integrate all of their local, long distance, data, and wireless businesses, with coterminous contracts and a single support team, I am of the opinion that the merger would be of great benefit to 7-Eleven due to the efficiencies inherent in dealing with one integrated provider for all of the company's telecommunications needs.

Date: 050306



Patti Barnes
Telecommunications Director
7-Eleven, Inc.

**STATEMENT OF
BRETT BIDINGER
ABS**

1. I am the Manager of Data Voice Communications for the American Bureau of Shipping (ABS). In my position, I am in charge of selecting vendors to provide data and internet frame-relay and well as the voice services. I have held this position for six years. Prior to this position, I worked as a network analyst for ABS for three years.
2. ABS is a non-profit corporation that establishes and applies technical standards in relation to the design, construction and survey of marine related facilities including ships and offshore structures. Our headquarters are in Houston, Texas but we have locations in nearly every port in the world.
3. We have over 150 offices in 70 countries located throughout the world. These offices are responsible for purchasing their local telecom services but I provide them with guidance.
4. ABS spends approximately \$3 million annually on telecom services - \$2 million for our offices based in the United States and approximately \$1 million a year for international service.
5. Approximately 70% of ABS telecom expenses are spent on data services, with another 30% being spent on voice services. We rely on a variety of telecom vendors to supply these services.
6. ABS procures telecom services through an informal process. We generally use the larger, major player telecoms and I typically requests bid from existing vendors that have good reputations and that have performed well in the past. These vendors include Verizon/MCI, AT&T , Global Crossing and Covad.
7. I find the market to be highly competitive. We regularly use this competition to our advantage. In addition, the market provides adequate products to serve our needs. I am presently working on the framework to convert our system to using VoIP. I am confident that we will use VoIP services in the future.
8. ABS does not use AT&T and BellSouth for similar services. In fact, ABS only uses BellSouth for minimal local calling plans in a few locations in the southeast.

9. I think that the merger of AT&T and BellSouth will be beneficial to ABS and I do not think it will hurt competition. The biggest benefit for ABS will be the ability to have one-stop-shopping. As long as the main players are there, competition will be healthy and we will get good service and save money at the same time. I also think that the merger may better enable AT&T to invest in network systems and research and development.

I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge.

May 4, 2006

Date

Brett Bidinger

Brett Bidinger

Manager of Data Voice Communications, ABS

Statement of Mark Baker (ABX Logistics)

1. I am the Director of Information Technology for North America at ABX Logistics. ABX Logistics is a worldwide transportation and logistics service provider headquartered in Brussels, Belgium. The North America operation, which includes the United States and Canada, is primarily Air and Sea import/export.
2. I am responsible for all Information and Telecommunications systems in North America, including purchasing decisions. I have been in this position for three years, and before that I had similar duties with other global companies. I have eighteen years of experience in Information Technology Management.

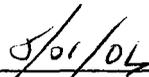
3. ABX purchases several millions of dollars in telecommunications services annually, including managed Internet, wireless, and local and long distance telephone services. ABX North America buys Internet services from AT&T under a contract entered into in December of 2005, and use AT&T for some, but not all, of our local and long distance service.
4. I would like to consolidate all of our telecommunications services under one service provider. AT&T is view as the primary candidate of being such a provider. Where we can use one carrier to serve multiple regions, we have tried to do so, but this is difficult given the current industry structure. Third-party consultants can help to build a package that includes necessary services in all regions, but in using such services one loses some of the benefits of dealing with primary carriers.
5. I support and look forward to the merger of AT&T and BellSouth because it could make AT&T more viable as a true single-provider solution. Where BellSouth has local presence, it is our local provider. It has an excellent account team that is very customer focused. In general, BellSouth is a very proactive company -- recently when someone hacked into our voicemail system, BellSouth's fraud division immediately detected it and sent technicians on site to resolve the problem. We would have liked to use BellSouth's service in other parts of the country, but due to the limitations of its regional network, we couldn't do that. Instead, we have had to deal with individual providers in various regions -- SBC, PacBell, Verizon and others.
6. The necessity of using a patchwork of providers has imposed tangible costs on us. For example, with a single provider and single point of contact, we could eliminate the equivalent of a full-time accountant dealing with telecom billing services. The lack of a true single-source provider also imposes costs in the form of additional IT staff that must have knowledge of all our services and service providers. Having multiple providers, many of whom must outsource significant parts of their service, also creates additional costs when problems arise, as it can be difficult to pinpoint the source of the problem. As a practical example, we suffered a network outage after an ice storm in Chicago. To identify the problem, which existed within the subcontractor for our local provider, we had to contact so many companies and divisions of companies that we lost an entire

business day -- thousands of dollars in revenue that we will never recover. In my view, this would not have happened with a more solidified network.

7. I do not believe the merger will have an impact on pricing. In negotiating our recent contract for Internet services, we considered numerous providers, including AT&T, T-Mobile, MCI, and Sprint as well as BellSouth. We got aggressive pricing from AT&T primarily because of competition from T-Mobile's T-Systems. Even after the AT&T/BellSouth merger, there will be enough competition from companies like T-Systems, MCI and Sprint to keep the marketplace competitive. We have also explored use of VoIP services -- in fact; we've built VoIP capacity into our local systems and are actively pursuing this option.
8. In addition, competition between AT&T and BellSouth has been less important to us because we don't view the two companies' services as substitutes. AT&T lays on top of the system, providing services those regional companies like BellSouth cannot provide on a national level. For these reasons, I do not have competitive concerns about this merger.



Mark Baker
Director of Information Technology
North America
ABX Logistics -- North America



DATE

Sheree A. Schneider Statement

1. I am Sheree A. Schneider, Director of Academic Computer Support for Lincoln Memorial University in Harrogate, Tennessee. Lincoln Memorial is a four-year undergraduate college, which also offers master degrees in Business, Education, and Nursing. We are located in the Cumberland Gap, a rural area at the intersection of Tennessee, Kentucky, and Virginia.

2. I am responsible for purchasing all telecommunications services and infrastructure for Lincoln Memorial. We currently buy local PRIs, long distance, T1s, and DS3 from BellSouth. Cingular provides our wireless voice service. Some of our equipment and maintenance is provided by CIS, Inc., a local value-added reseller of communications hardware.

3. Lincoln Memorial used to purchase long distance from AT&T. About five years ago, I took responsibility for upgrading and organizing the school's communications infrastructure, which was a complete mess due to years of unplanned and haphazard installations. I found BellSouth to be a helpful partner in that process and, based on our good relationship, I transitioned all of our business from AT&T over to BellSouth.

4. I frequently get calls from MCI and Sprint expressing interest in our business. To date, I have not followed up on their inquiries because I am satisfied with BellSouth.

5. Lincoln Memorial is part of two consortia of small colleges, the Appalachian College Association ("ACA") and Tennessee Independent Colleges and Universities Association ("TICUA"). The State of Tennessee has suggested in the past that TICUA members jointly purchase and contract for telecommunications services. At the time, I did not believe that would confer an advantage on Lincoln Memorial, because we are pleased by BellSouth's pricing and services. If, however, we were forced to look for other options, I would work with ACA or TICUA to develop new solutions from a larger pool of vendors, including among others Global Crossing, Sprint, and Verizon/MCI.

6. Overall, I have a positive view of the proposed combination of AT&T and BellSouth. I expect that the expanded company will be positioned to give us more "bang for our buck," particularly in the area of data technology. I also love the idea of having access to converged wireless/wireline technologies, resulting from the integration of Cingular into the new company. It will be convenient to have one team supporting both sets of services and I would expect us to get

added volume savings by combining our wireless and wireline purchases in one vendor.

Date: 6/9/2006

A handwritten signature in cursive script that reads "Sheree Schneider". The signature is written in black ink and is positioned above a horizontal line.

Sheree A. Schneider
Director of Academic Computer Support
Lincoln Memorial University

ACW MANAGEMENT CORPORATION

2334 English Rd. High Point, NC 27262
Phone (336) 841-4188 Fax (336) 841-4117



STATEMENT OF CHRIS EDWARDS (A CLEANER WORLD)

1. I am the President of A Cleaner World and have been in this position since 1996. I have been working at A Cleaner World since 1982. A Cleaner World is based in High Point, North Carolina, and we provide dry cleaning services at 44 outlets located mostly in North Carolina as well as in Virginia. In my role as President, I have the responsibility for selecting telecommunications services for A Cleaner World.
2. A Cleaner World spends around \$100,000 per year on telecommunications services. Approximately a quarter of that amount is spent on cellular services for our business - 95% of that spend goes to Alltel and 5% to Verizon Wireless. We use BellSouth for local phone service and Internet access services at about 60% of our North Carolina-based locations, which constitutes roughly 45% of our annual telecom spend. We use North State Communications for local service and Internet access services at our High Point headquarters. We use other regional phone companies for local service at some of our outlying locations. Sprint provides us a service bundle (local, long distance and Internet) for our Kernersville, North Carolina location. We use AT&T for long distance services at all of our other North Carolina locations as well as at our Virginia locations.
3. In order to ensure that we continue to receive competitive rates, we look at alternative telecommunications service providers every three or four years. For example, about four years ago, we switched our local service at our Winston-Salem and Greensboro, North Carolina locations from BellSouth to a company called BTI Communications because BTI was offering lower rates. We found, however, that BTI's quality of service was not as good as BellSouth's so we switched back to BellSouth later. Price and service are both important considerations we look at in selecting telecommunications providers.
4. I believe there's a very, very open market for business telecommunications services today because there are so many different options for communicating now, with VoIP, cellular, cable companies and many different carriers - like BTI - that provide services. Wireless service definitely competes with traditional wireline phone networks and long distance providers. Our company uses cell phones with unlimited nationwide calling, and as such, we are increasingly using cell phones for long distance business calls rather than landline phones. By the same token, I've looked at VoIP and asked people their experiences with the technology and looked at the equipment that's out there. I consider VoIP an option that continues to strengthen. It's an extremely competitive market and I've seen prices continue to drop year after year.

5. I support the AT&T/BellSouth merger and have no competitive concerns. I expect prices to continue to drop after the merger, and I believe our company - and the business sector in general - will benefit from this merger. I think the trend is towards more bundled services and I definitely see the benefits of the combined company offering integrated services. If you have one provider covering all of your services, then I believe you have more negotiating power with that provider to get lower prices and discounts. You also get more flexibility to choose the types of services you want and also get the benefit of paying a single bill. I think as more companies offer bundled services - like the cable companies are now - we'll see more of a fight between providers over quality to give the customer the best value, and I anticipate that quality of service will improve as a result.



CHRIS EDWARDS

5/8/06
DATE



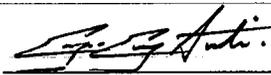
TELAC TELESERVICES GROUP

STATEMENT OF GEORGES ANDRE OF ACCESS WORLDWIDE

1. I am the Chief Operating Officer and Senior Vice President of Access Worldwide with full oversight responsibility for the company's operations, including the procurement of telecommunications services. Access Worldwide is a marketing company that provides a variety of sales, education and communication services. We are headquartered in Florida and have three additional domestic call centers located in Maryland, Virginia, and Maine and an offshore center located in Manila, Philippines. These call centers provide our clients with support to handle services such as inbound and outbound acquisition campaigns, customer retention, customer winback, account management, and customer services.
2. As a business focused on maintaining reliable call centers for our clients, we will always purchase services from several telecommunications carriers. Retaining multiple carriers, allows us to seamlessly shift our traffic between carriers during unexpected outage periods without disrupting the services we provide to our customers.
3. In Florida, we purchase services primarily from AT&T, ATX, Verizon, and Sprint. Our total nationwide telecommunications expenditure is approximately \$1-2 million dollars per year. Our purchased services include long distance, local service, toll free and T1 lines, and DS3 circuits.

4. I am not concerned about the proposed merger between AT&T and BellSouth and believe the merger may lead to new and improved services. The integration between AT&T and BellSouth's networks may not only improve the quality of services offered in our Florida call center location, it may speed the rollout of advanced services and technology across wider areas, especially VoIP.

DATED: May 5, 2006



Georges Andre
Executive Vice President
Chief Operating Officer
Access WorldWide



**STATEMENT OF DONA WILLIAMS
(ACME TRUCK LINE, INC.)**

1. I am the IT Manager of Acme Truck Line, Inc. ("Acme") and am solely responsible for the telecommunications needs of Acme. I have been in my present position at Acme for approximately 12 years.
2. Acme is headquartered in Harvey, Louisiana (just outside of New Orleans) and is an interstate oilfield and general commodities hauler with a fleet of approximately 1,700 trucks operating in 35 service markets with 75 service locations in those markets. Acme's largest service locations are in Houston, Beaumont and Dallas, Texas and Lafayette, Lake Charles, Houma and Morgan City, Louisiana.
3. Acme's total telecommunications expenditures are presently approximately \$500,000 per year.
4. AT&T has been Acme's main voice and long distance telecommunications provider for the last 8 to 9 years. AT&T, through a T-1 line with Bell South, is also responsible for connecting Acme with the internet allowing Acme to transport its MIS product over the internet. Bell South is Acme's provider for local service in Louisiana and SBC for local service in Oklahoma and Texas; in other areas where Acme has service locations, other Bell companies provide local service. Acme is presently beginning to use VoIP.
5. During the approximately 17 years that I have been in charge of telecommunications for Acme, Acme has changed its major telecommunications provider three times: from Sprint to MCI and then, five or six years ago, to AT&T as a result of a RFP.
6. The most recent competitors which have been seeking Acme's telecommunications business are Xspedius Communications and Qwest Communications.
7. Acme is very satisfied with AT&T's service and is supportive of the merger of Bell South and AT&T. I believe that the merger of the two companies will help improve interfaces between the two companies' services and result in better service to Acme.
8. I do not have competitive concerns about the merger and believe that, following the merger, there will continue to be ample competition for our telecommunications business.

Dated: April 21, 2006

Dona Williams
IT Manager
Acme Truck Line, Inc.



**STATEMENT OF
CHRIS GRUENEWALD**

1. I am the Director of Network Operations at Affiliated Computer Services, Inc. (ACS). In my position I am responsible for negotiating telecom contracts and supervising telecom billing. ACS is an international company with offices located in forty-two countries. I have been the Director of Network Operations for one year and have worked for ACS for over eight years. Earlier in my career, I worked as a Group Sales Manager for AT&T.

2. AT&T provides over \$40 million in annual telecommunications services to ACS. ACS purchases local exchange access, long distance, international calling, 800 numbers, data services, including point to point, ATM, internet connectivity, CMLS, MPLS, calling cards, remote access and frame relay from AT&T.
3. ACS obtains its services through a competitive bidding process. As part of the bidding process, I work with five senior engineers from ACS to complete the bidding process. I supervise four additional employees who assist us in this task. The first step is for our engineers to design the necessary network. Once our engineers design the solutions and we know the specs, we will issue RFP's to tier one vendors including Sprint, Qwest, Verizon Business and AT&T. The complexity and sophistication of our networks require tier one vendors. We do not view BellSouth in this category.
4. Price is a driving factor in our decision-making process. We currently feel that the market is highly competitive. I do not have any competitive concerns about the merger between AT&T and BellSouth.
5. I think the merger will have economic benefits for ACS. The merger will enable AT&T to drive out inefficiencies which will, in turn, lower prices.

6. Post-merger, I know there will be a healthy amount of competition. We talk to independent providers on a regular basis, and there are a number of options available. When it makes sense to use other providers or other technology we do so. This will not change after the merger.

DATED: April 25, 2006



Chris Gruenewald
Director of Network Operations
Affiliated Computer Services, Inc.

2756417



**STATEMENT OF
GENE WARREN – ACT TELECONFERENCING**

1. I am the Executive CEO and President of ACT Teleconferencing (ACT). I am responsible for strategic direction and oversight of the company. I am also responsible for approving contracts for telecommunications services and for providing guidance and oversight. I have over 30 years experience in the telecommunications industry, including over 15 years with MCI.
2. ACT is a global teleconferencing provider established 1989. The company offers audio, video and web-based conference products and services and specializes in supporting conferencing applications such as Investor Relations, Distance Learning, Medical Communications and Continuing Medical Education programs. ACT employees more than 340 people worldwide. Our headquarters is located in Golden, Colorado. We have sales and service delivery centers in the U.S., Canada, the United Kingdom, continental Europe, Australia, Singapore and China.
3. ACT spends around 10 to 12 million dollars annually on telecommunications services. We purchase the full range of telecom services, including long distance services, video conferencing voice services, IP/Backbone services, managed services, local calling, international voice data and ISDN for video services.
4. ACT obtains these services from a variety of telecom providers, including AT&T, SingTel, Colt, BT, Telstra, AAPT, Hong Kong Tel and Rogers. We also use local service providers in some areas.
5. When evaluating service providers, our most important criteria are: capacity to provide service, reliability, and support services. These are the driving factors. Price becomes a factor only after we are comfortable with a vendor's ability to provide, maintain and support reliable services.
6. ACT employs a variety of methods to obtain bids on contracts. Our procurement process depends on the timing and the services that we require. We occasionally use a formal RFP process but also entertain unsolicited offerings or go directly to vendors to request specific services. As mentioned before, in order for us to consider a vendor we must be confident in its dependability.
7. The business sector is competitive in various ways. For the larger players, price points are relatively competitive but service varies. When a vendor offers discounted prices it raises concerns and may mean that they will sacrifice support services.
8. We currently use IP to provide both video and voice conferencing services and believe that it has its place. It is possible that we may benefit from advances in VoIP in the future.

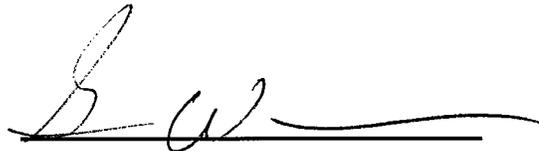
Global excellence in teleconferencing

9. ACT could benefit from and is interested in enhanced network security. In the past few years, we have experienced serious situations with both our voice and data networks where we could have benefited from stronger security networks. In practical terms, the more security into the data backbone, the better.
 10. We like the fact of wireline and wireless services coming together. We believe that wireless connecting with wireline will cut our costs.
 11. At the end of the day, we want simplicity and like the idea of one-stop shopping. I believe that there are a sufficient number of companies that are able to provide quality service on a national scale and will preserve competition. I want to be able to focus on my business, not on my vendors.
-
12. We support the AT&T and BellSouth merger. Allowing AT&T to acquire BellSouth will have several benefits. It will better enable AT&T to invest in research and development and will help simplify the marketplace without threatening competition. It will also help provide what business like ACT require – a solid, secure telecom system.

I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge.

05-26-06

Date



Gene Warren
President and Chief Executive Officer,
ACT Teleconferencing

Statement of John Gentle (Adams Brothers Produce)

1. Since 2002, I have been the IT Manager for Adams Brothers Produce (“Adams Brothers”). I am responsible for purchasing and negotiating for telecom, data, and cellular services and telecom and networking equipment.

2. Adams Brothers is a family-owned fresh produce distributor based in Birmingham, Alabama. The company has existed for over 100 years and, in the past fifteen years, has begun rapidly expanding to new areas. We now operate distribution centers in Tuscaloosa and Huntsville, Alabama; Destin, Pensacola, and Panama City, Florida; and Biloxi and Jackson, Mississippi. We plan to continue to expand our operations into new states, including outside of the Gulf region, in the near future.

3. Nearly a decade ago, Adams Brothers stopped using BellSouth for telecom services. During the ensuing years we used AT&T, Sprint, Deltacom, and, most recently, Nuvox for our telecom and data services. However, as our company has expanded, our telecom needs have become more significant in both size and importance. After experiencing poor customer service from other providers and experiencing significant service outages after Hurricane Katrina, we switched nearly all of our telecom services to BellSouth in September 2005. BellSouth was willing and able to work with us in the wake of Katrina to quickly provide service at some of our affected locations. Since that time, BellSouth has offered a reasonably priced and comprehensive solution to all of the telecom issues that we had experienced in the past. Remarkably, while service outages were routine experiences with other providers, we have not had problems with our BellSouth service in months.

4. We now use BellSouth for local and long distance service, Internet access, and data services. We use point-to-point T1 lines to connect our facilities over BellSouth’s long distance network. BellSouth is also our primary Internet provider, although we also use Brighthouse, a local cable subsidiary of Time Warner, for redundancy. In addition, we use VoIP internally and expect to continue to adopt this technology in the future. While there are a number of providers out there that offer the services

we obtain from BellSouth, we are pleased with the customer service that we have received from BellSouth and are satisfied with our decision to switch our business back to BellSouth.

5. For the past year, we have used Sprint-Nextel for our cellular service. Prior to using Sprint-Nextel, we purchased cellular service from T-Mobile. While we considered quotes from T-Mobile, Verizon, and Cingular, we decided to use Sprint-Nextel in part because of their push-to-talk capabilities.

6. I think the proposed merger between AT&T and BellSouth will produce significant benefits for Adams Brothers. First, I believe that the merger will provide us with additional capabilities in the future by allowing the combined company to introduce new technologies and services in our region. Second, because Adams Brothers intends to expand outside of BellSouth's current footprint, the merger could provide a significant benefit because the combined company will have a footprint that includes AT&T's current territory. We would prefer to have a single provider for all of our telecom services and the merged company will provide us with that option as we expand our business. Third, because AT&T's network would reach from coast to coast, we may be able to connect to sister companies on the west coast without having to incur the expense of purchasing service from additional providers. Fourth, I believe that the merger will improve the new company's ability to offer us reasonable prices by merging BellSouth's regional network with AT&T's global network. Finally, after our experience with Hurricane Katrina, I believe it will be a huge benefit for the merged company to be able to rely on the combined infrastructure of both BellSouth and AT&T to quickly restore service and reroute calls over redundant networks in the event of a natural disaster.


John Gentle
Adams Brothers Produce

6/2/2004

STATEMENT OF PATRICK O'BRIEN
(ADC Telecommunications, Inc.)

1. I am President of ADC Telecommunications, Inc.'s Global Connectivity Solutions Business Unit. In this role I oversee ADC's infrastructure product offerings manufactured and distributed in all regions of the world. I have been with ADC since 1993.
2. Our relationship with AT&T and BellSouth is as customer and supplier. ADC purchases telecommunications services from AT&T and BellSouth. In addition, ADC purchases wireless services from Cingular. As a vendor, ADC provides professional installation services (Engineering, Furnish and Install ("EFI") services) to Bellsouth, Cingular and AT&T. ADC also provides wireless, wireline and network infrastructure products including connectors, cables, jack panels and transmission equipment, for use in AT&T, BellSouth and Cingular's networks in varying degrees.
3. ADC is a global company with sales around the world and in the United States, including the Southeast. ADC has multiple physical locations throughout the United States including locations in BellSouth and AT&T's serving areas.
4. I see the consolidation of AT&T and BellSouth into a larger ADC customer as a potential benefit to ADC. Among other things, the combined company may enable ADC to streamline its product portfolio, which should result in efficiencies for ADC as well.
5. Today, the telecommunications industry is rich in competition. We anticipate that mergers like AT&T and BellSouth will encourage investment in networks and infrastructure by the newly combined company. Such new investments by the newly combined company should result in further investments by AT&T's competitors in order for them to better compete and remain viable; all of which will be good for consumers.



Patrick O'Brien

President for the Global Connectivity Solutions Business Unit
ADC Telecommunications, Inc.

4/21/06

Date

STATEMENT OF MICHELLE MARTINIE

1. My name is Michelle Martinie, Customer Service Manager for Advanced Cable Communications (formerly Coral Springs Cable T.V.), a local cable television company with about 50,000 subscribers in Coral Springs and Weston, Florida. I have held this position for 6 years and have been with the company for 18 years. I am responsible for purchasing telephone equipment and voice service for Advanced Cable.

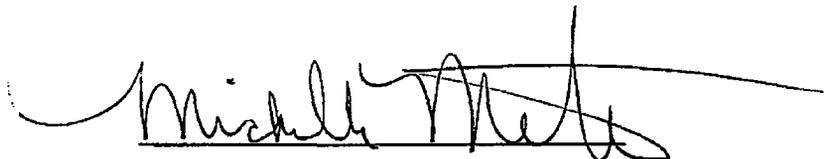
2. Advanced cable purchases from BellSouth Metro-Ethernet service, PRIs for local service, long distance, an 800 number, and numerous administration lines for faxes and modems throughout our main building. Our PRIs are covered by a 36 month contract, which we renewed this year. We entered our contract for Metro-Ethernet service in June of last year. Overall, we are extremely satisfied with the service and pricing we have received from BellSouth.

3. Advanced Cable has also purchased equipment and long distance service from Sprint. To the best of my knowledge, we have never been a customer of AT&T. I believe that AT&T has excellent technology for business customers in particular and think that it could benefit Advanced Cable to gain access to AT&T's technology.

4. We also use the services of Internap, a third party facilitator with substantial experience building data networks. If for some reason we were not satisfied by the terms or service offered to us by BellSouth, we could turn to alternate providers. My understanding is that there are a host of services providers available that can help companies of our size put the pieces together.

5. Overall, I expect that the proposed merger of BellSouth and AT&T will have little effect on Advanced Cable. In fact, we probably will not feel it at all.

Date: 5/22/06

A handwritten signature in black ink, appearing to read "Michelle Martinie", with a long horizontal flourish extending to the right.

Michelle Martinie
Customer Service Manager
Advanced Cable Communications



Declaration of Michael Emmons

1. My name is Michael Emmons. I am the Chief Technology Officer of Adventist Health System. Adventist Health System is the tenth largest non-profit hospital system in the United States. We operate 38 hospitals in 13 states, 41 home health care centers and hospices, as well as physician facilities. Our headquarters are in Winter Park, Florida.
2. I have been in the health care arena for approximately 15 years dealing with voice and data needs. I have been with Adventist Health for approximately two years. Before that, I was with hospital systems in South Carolina, North Carolina, and Florida. Before those jobs, I was in the computer field, working for companies such as IBM and Raytheon.
3. BellSouth provides our long distance voice. This contract was renewed recently after we also considered Masergy, Global Crossing, Time-Warner Communications and AT&T. BellSouth also provides our local voice services.
4. Our long distance data service provider is AT&T. For that contract, we considered BellSouth, Masergy, Global Crossing, and Time-Warner Communications.
5. We have considered moving our voice and data services to the Internet, but we are satisfied with the pricing and support we currently receive from our telecommunications vendors and therefore are not motivated to make such a move.

6. In my discussions with my colleagues at Adventist Health about the merger between BellSouth and AT&T, I have explained that the merger will provide greater competition against the cable companies who are putting voice over cable.
7. I am hopeful that the merger will give me one point of contact for all my telecommunications needs wherever a facility is located. For example, if we decide to open a new hospital in Chicago, I will be able to contact one person with whom I am familiar and who knows our needs, to purchase and install all of the telecommunications services for new hospital.

May 23, 2006


Michael Emmons
Michael Emmons

STATEMENT OF MATT WILLIAMS (ALLCONNECT, INC.)

1. I am the Telecom Director at Allconnect, Inc., which provides a central means by which a customer who is moving can activate multiple utility and communication services. Allconnect's corporate headquarters is located in Atlanta, Georgia, and it also has a call center in St. George, Utah and a facility in Little Rock, Arkansas.
2. I have been with Allconnect for 4.5 years and have held my current position for 3.5 years. My responsibilities include general oversight of telecommunications operations, including infrastructure and call center technology. I am also in charge of telecommunications purchasing.
3. Allconnect spends \$1.5 million annually on telecommunications services. Approximately 50% of that is with AT&T. Allconnect currently purchases Megacom 800 toll-free service; IP ATM service; and DS-3 access from AT&T. AT&T provides services for all three of our locations. We also purchase local telephone services from BellSouth for our corporate headquarters in Georgia.
4. We have a private IP product with Verizon/MCI, which serves as a back-up to AT&T's IP ATM product. We purchase some toll-free services as well as Internet and Ethernet services from Verizon/MCI. We also purchase some Internet services from Cogent. We purchase wireless services — Blackberry and cellular phones — from Verizon.
5. Recently, we were looking to move away from the IP ATM product and switch to an MPLS-based product that could run both voice and data. We put out a bid to Qwest, Broadwing, and AT&T. We ultimately decided to stay with AT&T and switched to their AVPN product. Qwest was the number two candidate and provided a competitive price. We chose AT&T because we believed that migration to a new product within the same company would be easier, and we still had 1.5 years left on our contract with AT&T.
6. I believe there is strong competition for the services we are currently purchasing from AT&T. Allconnect definitely has options if it wanted to switch its service away from AT&T — in particular, I would look to Verizon/MCI. Qwest also offers competitive pricing on the west coast.
7. Overall, I am in favor of the merger between AT&T and BellSouth. Although I do not believe the merger will affect Allconnect substantially, I do see a potential benefit to the merger. Currently, our only choices for metro and long haul Ethernet products are BellSouth or MCI. AT&T is not able to offer these services in Atlanta. After the merger, we will be able to purchase these services from a single vendor as opposed to having to maintain a separate account team with BellSouth.



Matt Williams

6-6-06

DATE

airJamaica[®]



STATEMENT OF KEITH SMITH (Air Jamaica)

1. I am the Vice President for IT Services at Air Jamaica, with full responsibility for network development and telecommunications service procurement. I have held this position since December 2001. Prior to this position, I was an executive in the telecom industry for many years and have spent nearly my entire career in the telecom industry.
2. Air Jamaica is wholly owned by the Jamaican government. It has its headquarters in Kingston, Jamaica and has other main offices in Montego Bay, Jamaica and Miami, Florida. In addition, Air Jamaica has a presence in or near numerous airports throughout the world.
3. Air Jamaica's annual expenditure for telecommunications services is approximately \$5.5 million. Our primary telecom asset is our Wide Area Network that connects all of our sites around the world. For North America, AT&T is our primary service provider and we spend about \$1.1 million on services from AT&T. We only use BellSouth on a very limited basis, in Florida and Georgia, for some local voice service. We are considering VoIP solutions for our future needs.



4. When awarding contracts for telecom services, we always evaluate a range of vendors based on our particular needs. We typically sign two-year contracts. Last year, we signed a contract with AT&T for a MPLS/VPN upgrade of our WAN after performing a technical and competitive analysis of various telecom vendors, including AT&T, SITA, and Verizon/MCI.

5. I do not have any issues with the merger from a competitive standpoint because AT&T and BellSouth operate in different spaces. AT&T provides national services whereas BellSouth provides primarily local services. In addition, the AT&T-BellSouth merger will not compromise any of Air Jamaica's telecom requirements.

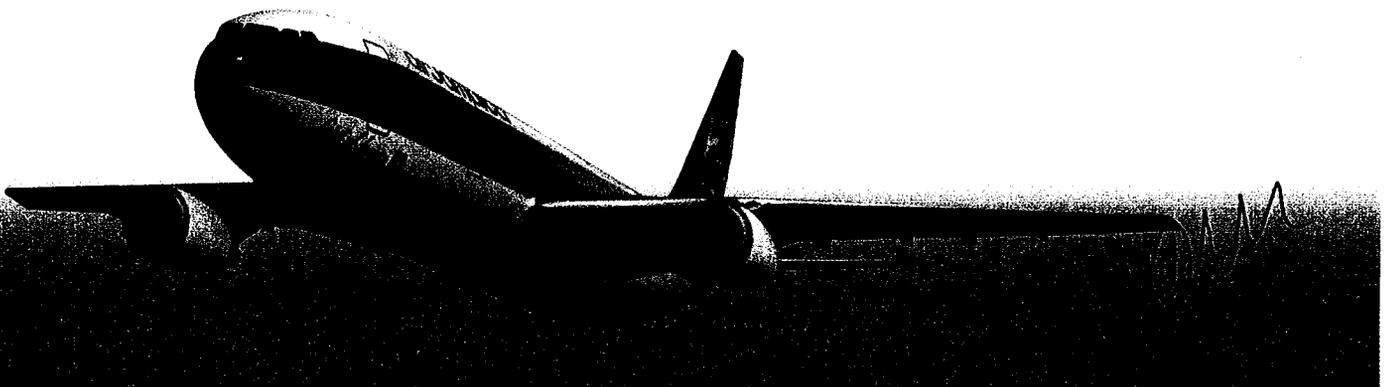
I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge.



Keith Smith

VP for IT Services, Air Jamaica

28/04/06
Date



DECLARATION OF SANDY PETERS

1. I am Sandy Peters, Manager of Telecommunications Services for Atmos Energy Corporation. Atmos is the nation's largest natural gas-only distributor. We are headquartered in Dallas, Texas and have operations in twelve states. Atmos' operations are housed in eight divisions, including our nonutility operations, each with its own IT manager. I am responsible for the procurement of all cross-corporate telecommunications services, including voice, data, cellular, as well as the procurement of switches and other hardware.

2. Atmos has a nationwide contract for long distance with AT&T. Atmos also purchases from AT&T, frame relay in Texas, Colorado, and Kansas, as well some frame relay backbone service.

3. For our facilities in the Southeast United States, we receive data (frame relay) and local voice services from BellSouth. BellSouth also provides us with Centrex service in some locations and a small amount of long distance.

4. Broadwing provides voice and data services to us outside of BellSouth's footprint. Broadwing also provides the T-1 lines that connect our corporate offices with our customer call centers. We are pleased with the service and support provided to us by Broadwing. Atmos turned to Broadwing, in part, due to some service and support issues we had with Southwestern Bell.

5. We recently have worked with a Verizon account team as a result of our 2004 purchase of TXU Gas Company, a Verizon customer. The Verizon account team has been very efficient and helpful, particularly for data services. Based on this experience, we consider Verizon to be a viable alternative to either AT&T or BellSouth as a provider of frame relay, long distance, and other services.

6. We also purchase specific services from other suppliers. For instance, Sprint supplies the back-up T-1 lines for our internet service and XO Communications has provided us with excellent local service and support in Dallas in the past and would be considered another alternative to either AT&T or BellSouth.

7. Atmos currently purchases significant amounts of wireless service from Cingular. As it stands now, it is quite burdensome to be required to maintain separate agreements for wireless, data, and wireline services. If we were able to consolidate our wireless, data and wireline services that we currently receive from Cingular, BellSouth and AT&T, it would be advantageous to us, by making telecommunications procurement more efficient and cost-effective.

8. Even though we have some concerns that the integration of these three companies will cause a disruption in customer service we do not believe that the merger will have an adverse impact on our ability in the future to procure any service or group of services that may be provided by these companies. In fact, we expect that combining Atmos' current purchases from AT&T, BellSouth, and Cingular will only enhance our relationship with the future combined organization, due to the large volume of business we currently have with the three companies currently.

9. If, however, the merger results in logistical integration problems or a reduction in the quality of customer service, we may expand our relationship with other providers, as we did in the past with Broadwing. In addition, our past experiences with both XO Communications and Verizon at TXU Gas make them viable alternatives as providers of both voice and data services. Expansion of business relationships with other telecommunication providers, such as Sprint, also remains an option.

10. If AT&T and BellSouth were to quickly and efficiently integrate all of their businesses, the merger would offer Atmos practical benefits as well, as discussed above. In particular, the ability to have one national AT&T team serving our telecommunications needs would be very helpful, as would a consolidated billing system for the various services provided.

11. Additionally, we believe that the combination should improve disaster recovery efforts in the future. Our recent experiences with such efforts in connection with Hurricanes Katrina and Rita have taught us that we are better able to recover from emergency situations where we have fewer points of contact.

Date: 5/8/2006



Sandy Peters
Manager of Telecommunications Services
Atmos Energy, Inc.

DECLARATION OF ANDREW HUGHES

1. My name is Andrew Hughes. I am the First Vice President and Manager of Network and Information Security Services at BancorpSouth. I have held this position for the past two and one-half years. My responsibilities include purchasing voice and data services for our 280 locations in Texas, Arkansas, Louisiana, Tennessee, Mississippi and Alabama. Our annual telecommunications budget runs between \$6 and \$8 million.

2. Our company purchases various hardware, long distance, frame relay/data networking, and local voice service from BellSouth. These services and hardware are covered by a three-year contract we entered in December 2005. We also purchase local voice service from AT&T (formerly, SBC) in states where it is the historic BOC. We elected to go with BellSouth for our data requirements because it offered us very favorable pricing. Additionally, we have been pleased by BellSouth's customer support.

3. Our bank is currently entering a pilot phase of a transition from frame relay data network to a MPLS network. The reason for making this transition is to attain greater bandwidth. Our current system is as cheap as it gets for frame relay and it would be impossible for us to squeeze any more savings out of BellSouth. But, notwithstanding that savings, we do not think that frame relay technology is a viable economical solution due to our growing bandwidth requirements. In 2007, we may be able to transition our entire data network to an MPLS-based network.

4. As we roll out MPLS, the bank will introduce additional IP functions, including VoIP. We currently have limited internal VoIP in ten to 15 branches. By the end of 2006, this could grow to 30 to 40 locations.

5. We anticipate several benefits from the increased use of VoIP. We see VoIP as an additional technology to provide for better service to our customers and flexibility both in normal operations as well in times of a disaster recovery situation. We also expect savings from reducing our demand for redundant voice and data networking hardware and transmission services.

6. We have been pleased by the service we receive from both BellSouth and AT&T (legacy SBC). I expect, however, that BancorpSouth will benefit from the proposed merger. Any merger of this size presents execution risks, such as migrating separate networks and integrating billing systems. But, assuming those challenges can be overcome, the resulting integration will be good for us. We would prefer to work with one account team and to have one person to call for operational support when there are problems in any part of our network. I also expect that we will have a bigger lever to pull with the combined company, because we will no longer be splitting our buying power between different suppliers. From a technical perspective, AT&T has many more MPLS points of presence, which will be an advantage to us as we continue our transition from frame relay to MPLS.

7. Additionally, BancorpSouth is also a customer of Cingular Wireless. It would be convenient for us to have the option to purchase both wireless and wireline service from one supplier. This is also an area where our higher volume of purchases could create additional buying power.

8. If BancorpSouth were to grow dissatisfied with the services provided by the combined company after the merger, we would have other options, including two strong national vendors, Verizon/MCI and Sprint.

9. Overall, I expect that a year after the merger is completed, BancorpSouth will be a lot better off as a result of the combination of BellSouth and AT&T.

Date: April 25, 2006



Andrew "Andy" Hughes
First Vice President, Manager Network and
Information Security Services
BancorpSouth, Inc.

Statement of Joey Oden (Bank Independent)

1. I am Senior Vice President of Bank Independent. For the past twenty years, I have been in charge of technology for Bank Independent. I currently manage all aspects of Bank Independent's technology needs, including strategic planning related to and implementation of the Bank's network, telephone system, software and Internet service.

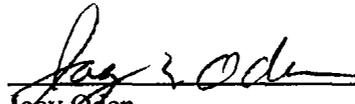
2. Bank Independent is a regional bank operating in northern Alabama, west of Interstate 65. Bank Independent has recently expanded by purchasing the branch offices of another bank, and now operates twenty-five branches in northwest Alabama. Bank Independent's monthly spend for telecommunications services is consistently around \$40,000.

3. Bank Independent is a long-time customer of BellSouth for voice and data services, and purchases a variety of products and services from BellSouth, including point-to-point T1 circuits and Net VPN service which together provide data and voice connections for all of its offices, managed router services, and telephone numbers. I have purchased a secondary service related to interstate communications (e.g., a data circuit) from other vendors, including ITC DeltaCom and InterMedia. I am aware that BellSouth is now able to provide this service, but I continue to use another provider for that data circuit.

4. I believe that there are a number of competitors of BellSouth that could meet Bank Independent's technology needs, including InterMedia and ITC DeltaCom. I am very comfortable with the level of customer service that I receive from BellSouth at what I consider to be a fair price. I am also aware of new technologies that other vendors are offering, but Bank Independent currently has no need for those technologies.

5. I do not believe that the merger of BellSouth and AT&T will take away any options I have for telecommunications services because there are enough other options out there. As I have said, I am quite satisfied with the level of customer service I currently receive from

BellSouth's customer support team. But, if the current culture of customer service at BellSouth changes after the merger with AT&T, I may consider other vendors to provide Bank Independent's primary telecommunications services. I do not oppose this merger because I do not believe that it will reduce competitive alternatives for Bank Independent.



Joey Oden
Bank Independent

Statement of Dave McLeod (BancPlus Corporation)

1. For the past six years I have been employed by BankPlus and currently serve as the Executive Vice President and Chief Technology Officer for BankPlus. BankPlus, which is headquartered in Jackson, has over 60 bank branches in Mississippi operating under the BankPlus name. My role is to determine the bank's technology needs and to find service providers that can tie our technology infrastructures together. Accordingly, I am involved in the decision to procure telecom services and the negotiations for those services.

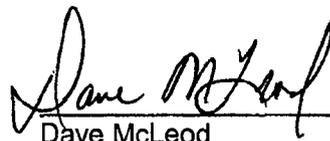
2. Prior to 2001, our bank branches used a hodgepodge of telecom providers and telecom solutions. Shortly after I joined the company, we decided to centralize our telecom purchases and conducted an RFP seeking vendors. Out of five proposals from vendors including Cisco and Avaya, we ultimately selected BellSouth to provide most of our telecom and data equipment services. We use BellSouth for local and long distance service and for our data network, which includes T1 lines. In addition, we purchase Nortel equipment through BellSouth. We, however, purchase Internet access through NetDoor.

3. For wireless service, we use Cingular Wireless, except for in areas where Cingular does not have adequate coverage. In those areas, we use Cellular South.

4. Because the service that we have received from BellSouth has been excellent, we have not conducted another RFP. I like receiving all of our services from a single provider, because it is easier to resolve issues with a single contact when major problems such as hurricanes arise. We do, however, routinely shop around for better rates. We regularly get solicitations from other providers and are aware that a number of other providers do exist.

5. I am not opposed to the proposed BellSouth and AT&T merger. I believe that it is possible that the merger may produce some benefits for BankPlus. In particular, I hope that, after the merger, the new company will be able to pool its resources to increase the number and

quality of service technicians in the field. I also think that our company may benefit from synergies and bundled pricing that could result from Cingular being owned by a single company.

A handwritten signature in black ink, appearing to read "Dave McLeod". The signature is written in a cursive style with a large initial "D".

Dave McLeod
BankPlus

STATEMENT OF CHAS DICKSON OF BARKSDALE FEDERAL CREDIT UNION

1. I am the Vice President of Information Services for Barksdale Federal Credit Union. I have worked within the Information Technology ("IT") department of Barksdale for 19 years and have been the head of the IT department for approximately 15 years. I am responsible for Barksdale's telecommunication needs and am involved in all aspects of telecommunications. I handle all of the data and voice communications, including main frame, PC, and telephone functions. I have been involved with data line deployment for 17 years and voice for 8 years.

2. Barksdale is a financial institution based in Bossier City, Louisiana, with approximately 13 locations throughout Louisiana.

3. Barksdale purchases various types of voice and data services from multiple carriers, including AT&T, BellSouth, and CenturyTel. Barksdale purchases voice lines, data lines, network, ATM lines, regular telephone service, (800) lines, and point-to-point circuits.

4. When procuring telecom services, we begin by contacting those vendors we are most satisfied with and we inform those vendors of our specific needs and requirements. The vendors will then come back with quotes. When we renegotiate existing contracts, we bring in several different providers and negotiate based on our specific needs.

5. Procuring and managing telecom services is a frustrating process. We used to be able to order line, local access, and equipment from one provider. Then, if there was a problem, we would make one call, the provider would identify and solve the problem, and it would be done. Now, we can't buy the entire service from one provider and are forced to purchase service in bits and pieces. As a result, we encounter complicated service issues. We need one provider for long hauls, another provider for local legs, and a third party provider for equipment. If a problem arises, the remedy now takes hours and hours of troubleshooting. Forcing a customer to

use separate companies for long hauls, local legs, and equipment is a nightmare. I can have up to five vendors at a time on a conference call just to resolve one problem in the service. I waste a lot of time with vendors because every company blames everyone else for the problem. It would be much more advantageous to get the entire service from one provider again. I would be able to make one call to solve service problems and save a lot of time.

6. We support the merger between AT&T and BellSouth and see the merger as beneficial. The merger will allow us to have one point of contact for end-to-end service. I will then save a great deal of time dealing with service issues. I like the idea of one-stop shopping, where we can acquire a wide array of services from a single source. Therefore, I view the merger as good for the customer.



Chas Dickson
VP Information Services
Barksdale Federal Credit Union

Dated: 6/14/6

STATEMENT OF WARD JONES
(Best Buy)

1. I am a technical consultant for Best Buy. I handle telecommunications issues for the company, including examining the impact of contracts, negotiating services, and overseeing SLA's and purchases. I have been with Best Buy for approximately twenty-three years, and in the telecommunications industry since 1988.
2. Best Buy is the country's top consumer electronics retailer. Although Best Buy is headquartered in Minneapolis, MN, it has over 750 stores nationwide.

Additionally, Best Buy owns stores in Canada and recently purchased an electronics chain in China. Best Buy currently spends approximately \$50 million annually on its telecommunications needs. Roughly \$20 million of this figure is allotted to voice services and \$30 million is spent on data services. The services for each location vary depending on the type of location (i.e. warehouse, service center, retail store, distribution center, etc.). AT&T currently provides the majority of all these services. In some areas Best Buy does have to use a LEC for local service.
3. Best Buy last underwent a formal RFP process in 1998. At the time, contracts for the company's voice and data services were handled by two separate vendors, and each contract was expiring at the same time, so Best Buy's goal was to have one provider handle both voice and data needs. In this particular bidding process, the company focused on the national carriers: Sprint, MCI, and AT&T. Best Buy was aware of other providers (such as Global Crossing) but decided to focus on nationwide providers because of our geography. After careful examination, Best Buy chose AT&T as its provider for both voice and data services. Since then Best Buy has used a more informal process for renewing such contracts. Best Buy has drawn on its growth to negotiate better pricing but has chosen to stay with AT&T for its services since the 1998 RFP.
4. I believe there is ample competition in the telecommunications market. It is great that there are small players in the market, but I feel you only really need at least two providers, and you have all the choice you really need.

5. If the merger goes as planned, and the companies are truly able to synergize their networks and products, Best Buy will benefit from having a single point of contact for a larger network coverage area. It is my feeling that LEC's like BellSouth do not know how to handle large enterprise customers, and this is an area where AT&T excels. Overall I am supportive of the merger.



Ward Jones
Technical Consultant, Best Buy

6-9-06

Date

STATEMENT OF JOHN HICKS (BNSF)

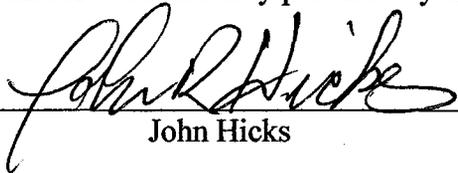
1. I am the Director of Telecommunications Engineering for BNSF Railway Company, a subsidiary of Burlington Northern Santa Fe Corporation. BNSF operates one of the largest railroad networks in North America with about 32,000 route miles in 28 states and two Canadian provinces.

2. I am involved in and have final responsibility for the purchase of telecommunications services for BNSF, other than cellular service. To provide voice and data telecommunications services at our headquarters in Fort Worth, Texas and at over 6,000 offices, we purchase services from most of the larger carriers, including AT&T, Qwest, Sprint and Verizon, and from over 100 smaller companies, primarily incumbent Local Exchange Carriers in rural areas.

3. BNSF typically enters into three year contracts with its telecommunications providers. The master agreements with the larger service providers are reviewed annually to see if rates are competitive in the market place. These reviews can result in BNSF seeking bids from alternative telecommunication providers to see if the competition can provide better rates.

4. Over the last two years BNSF has used the services of consulting companies (Telewares and Vercuity) to help review and negotiate telecommunication contracts. These consulting companies maintain data bases for reviewing current telecommunications services and prices

5. I believe the telecommunications market is very competitive. I do not believe that the proposed merger between AT&T and BellSouth will have any negative impact on the purchase of telecommunication services for BNSF Railway. An AT&T merger with BellSouth may be a benefit for BNSF by providing better account representation and a savings on total cost for the services currently provided by the two companies.



John Hicks

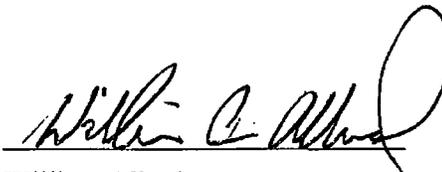


Date

DECLARATION OF WILLIAM ALLRED

1. I am William Allred, Director of Telecommunications for Bossier Parish Schools in Bossier Parish, Louisiana. Our school district has 36 schools and other facilities, in which we educate over 19,000 students.
2. As Director of Telecommunications, I am responsible for the procurement of telecommunications services for the school district. I have been in this position for five years and with the school district for 25 years.
3. The school district purchases local and long distance service from BellSouth. We purchase data service and internet access from Cox Communications. Other providers to which we can turn for such services include CenturyTel and Trillion.
4. Our contract for local service with BellSouth is purchased under a contract we entered into with BellSouth in 2004. Through the E-Rate program, we post what are essentially the equivalent of RFPs on the website of the Schools and Libraries Division of the Universal Service Administrative Company.
5. In 2004, BellSouth and CenturyTel both competed for the school district's local business. A contract was ultimately awarded to BellSouth, which presented us with the best offer. Another two-year contract has recently been awarded to BellSouth. That contract will become effective on July 1, 2006, assuming the E-Rate process is finalized.
6. While we are not considering moving to VoIP in the near term, our equipment is VoIP scalable, such that we are prepared to move to VoIP in the future.
7. So long as I continue to receive the excellent service to which I am now accustomed, I have no concerns with the merger between AT&T and BellSouth, in large measure due to the fact that the school district's telecommunications needs are overwhelmingly local – a segment in which, from my perspective, AT&T is not a participant.

Date: May 1, 2006



William Allred
Director of Telecommunications
Bossier County Schools



729 South 30th Street
Birmingham, Alabama 35233
Tel. 205.328.4000
Fax 205.251.1304
www.brasfieldgorrie.com

Statement of Tom Garrett (Brasfield & Gorrie)

1. For the past six years, I have been the Chief Information Officer for Brasfield & Gorrie, LLC ("Brasfield"). I have been employed by the company in a variety of positions for twenty-one years. As CIO, I am responsible for the company's information technology, marketing, and human resource departments.
2. Brasfield & Gorrie is a general contracting construction firm based in Birmingham, Alabama. We provide construction services for all kinds of industrial, commercial, health care, infrastructure, and retail projects. In addition to our Birmingham headquarters, we have four other offices in Atlanta, Nashville, Orlando, and Raleigh. We typically have over 100 job sites in operation at one time.
3. Brasfield uses BellSouth for most of its local voice and data services. Specifically, BellSouth provides us with PRIs, 1FBs, a Smart Ring at our Birmingham headquarters, ISDN lines, and point-to-point T1s. We also use BellSouth to provide a MPLS network VPN over which we connect most of our job sites to our offices. We also use BellSouth for VoIP service within our five offices and in connection with many of our job sites. BellSouth sells and maintains much of the Cisco equipment we use for these services.
4. BellSouth connects all of our offices with a Wide Area Network over an MPLS network VPN. In the past, we had used MCI and Wwisp for this connectivity. When we considered switching to other providers, we considered offers from AT&T and Sprint, before selecting BellSouth.

5. In the past, we used MCI for our long distance and Internet service. Currently, however, we use AT&T for our long distance service and Wwisp for our Internet access.

6. We use a variety of cellular providers. Nextel is our largest provider due to its push-to-talk capability. Cingular and Verizon Wireless are our next largest providers. We also use T-Mobile and other providers in some locations.

7. I see the merger of AT&T and BellSouth as a good development for Brasfield. I believe that the merger will make the combined company stronger by merging technologies and brainpower. I believe that a stronger company will be able to provide us with a larger offering of products in the future. In addition, the merger will benefit Brasfield by merging two of our telecom providers into one, allowing for one-stop shopping. At the same time, all of the other telecom providers will continue to compete for our business, providing us with ample choices for telecom service.



Tom Garrett

Brasfield & Gorrie, LLC



STATEMENT OF ARTHUR FILER

1. My name is Arthur Filer. I am the Telecommunications Manager for Brevard County, Florida with responsibility for the county government's telecommunications operations.
2. Brevard County buys most of its telecommunications from BellSouth pursuant to a Master Service Level Agreement that provides the County with significant discounts based on the County's volume and term purchasing commitments. BellSouth supplies the County with PRI circuits, frame relay circuits, Internet circuits and long distance service, among other services.
3. BellSouth also provides the County with PBX and network equipment maintenance under a separate agreement. The maintenance contract expires in September, and we are currently preparing a request for proposal on a new maintenance contract. There is usually a lot of competition for this bid proposal, and we have already received expressions of interest from at least two companies apart from BellSouth.
4. I do not have any concerns with the AT&T / BellSouth transaction. There should be benefits to the County in having Cingular under the same roof as AT&T and BellSouth so that we will be able to more efficiently buy our services through a single sales team. To the extent that any significant problems arise after this merger, we have contractual provisions that allow us to get out of our telecom contracts and issue new RFP's for the services involved if necessary, although we would try to work with our account team first to give them the opportunity to correct the problem.

Dated: June 15, 2006



 Arthur Filer, Telecommunications Manager

**STATEMENT OF DENNIS GEORGE
(Bridgestone Americas Holding, Inc.)**

1. I am the Vice President of Information and Technology at Bridgestone Americas Holding, Inc. ("Bridgestone Americas"). I have two distinct roles in this position: First, I am the Chief Information Officer of Bridgestone Americas, which is headquartered in Nashville, Tennessee, and is the largest subsidiary of Bridgestone Corporation, which is based in Tokyo, Japan. As the CIO, I am responsible for the direction of Bridgestone America's IT, including the implementation of policies and standards, so as to ensure that Bridgestone Americas and all of its components and divisions are moving in a consistent direction. Second, I am also responsible for the day-to-day management of the IT teams that support Bridgestone Firestone North American Tire, LLC, Bridgestone America's tire companies in Latin America, and Bridgestone Americas, the holding company itself. I have worked for Bridgestone Americas since 1986 and have been in my current position since 2001. Prior to coming to Bridgestone Americas, I worked for Ohio Bell and then AT&T immediately after its divestiture.
2. Bridgestone Americas is an international manufacturer of tires and other rubber products, with locations in the Americas consisting of 7 tire plants, 12 diversified products plants, seven distribution centers, and approximately 2200 retail stores. Bridgestone Americas has about 50,000 employees.
3. Bridgestone Americas currently uses MCI for data services, Quest for voice service, and Cingular and Verizon primarily for cellular/wireless services. We still use AT&T, but on a limited basis, such as for long distance at some of our retail locations. Bridgestone Americas' largest initiatives right now include moving from a frame relay environment to an MPLS managed data network, and migrating its voice services to VoIP.
4. We use a formal RFP process to put out to bid our major voice and data contracts every three years. Twice, we have also used Telewares as a

consultant to help us construct the RFP, negotiate with the winning bidder, and make recommendations to Bridgestone Americas management with respect to rates and services. The most important qualities we look for in a telecommunications provider include the ability to provide us with quality customer service, with a particular emphasis on the availability of local account teams, as well as price.

- 5. I feel that there are an adequate number of choices, if not too many, for Bridgestone Americas when it comes to telecommunications providers. I also find the retail business sector to be competitive – and it does need to be.
- 6. I am not at all concerned about AT&T merging with BellSouth. In fact, I support the merger all the way. One of the biggest benefits I see coming out of the merger for Bridgestone Americas is the ability to depend upon a single provider for both local and carrier services. I like having a single point of contact for the services that we use, although that is not to say that Bridgestone Americas wants to use only one provider for all the services that it requires.



Dennis George
Vice President of Information and Technology at
Bridgestone Americas Holding, Inc.

6-13-06

Date

Declaration of Jeffrey Davis

1. I am Jeffrey Davis, the President and Owner of BroadbandONE, Inc. My company, which was founded in 2001, provides telecommunications solutions to businesses nationwide. I have worked in the telecommunications industry since 1997.

2. BroadbandONE purchases telecommunications services from BellSouth and other companies and then packages the services for its customers. We provide our customers with a wide range of services over a national footprint, including data transport (from DSL to OC48), as well as internet access, colocation facilities, frame relay, Ethernet, managed VoIP and managed network security.

3. As my business has been growing, so has my telecom spend. I project that BroadbandONE's total spend in 2006 to be approximately \$3 million, with BellSouth accounting for about \$1.3 million of that total.

4. I purchase DSL, T1, DS3, frame relay and Metro Ethernet services from BellSouth in its 9 state footprint. I also buy services from several other telecommunications providers. For example, I purchase DS-3 and above, DS-3 Ethernet, and transport wavelengths from Progress Telecommunications. I purchase DS-3 and above from TelCove. Additionally, I lease fiber from BellSouth (as well as Level 3). I purchase voice services from AT&T (legacy SBC), FDN, and New Edge Network. I purchase internet access from Level 3, Sprint, AT&T and Verizon (legacy MCI).

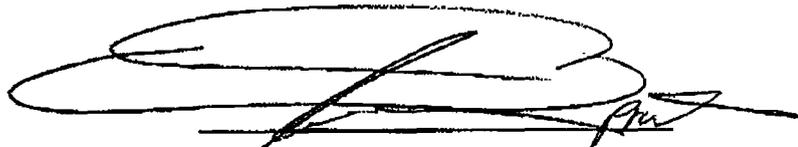
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5. As is clear from all the different telecom providers we use, I view the market as very competitive. The merger between BellSouth and AT&T should open up the door for me to one-stop shop for more of my telecommunications needs and leverage my purchasing volume to get lower prices. I hope that I continue to receive the excellent service provided by the BellSouth personnel.

Dated: April 17, 2006

may



Jeffrey Davis
President and Owner
BroadbandONE, Inc.

Declaration of Kevin Steffey

1. I am the Vice President of Operations for Bryan-Alan Studios, a school photography business. My responsibilities include sales and marketing, customer service, and information technology. I have worked in various telecommunications positions throughout my career, including working as part of a group at AT&T that became Lucent. I have also worked with DSL equipment and telecom software.
2. Bryan-Alan purchases local voice services for our 21 locations from a variety of telecommunications companies based on price and quality. In different areas, we use BellSouth, Verizon, Sprint, AT&T (legacy SBC), and XO Communications.
3. Our broadband DSL and internet is provided by Tampa Bay DSL. We use IP VPN DSL for data. We are considering moving more of our voice services to VoIP using DSL. Our VPN hardware is VoIP enabled. We are talking to several small providers about moving to VoIP. We are about to roll out a test VoIP system in our new Orlando studio.
4. Our long distance is provided by BellSouth in all of our locations. BellSouth won the long distance business after offering what we felt was the best price and quality of service. Other providers we considered at that time were Qwest, XO Communications, Deltacom and AT&T.
5. I do not believe the merger between BellSouth and AT&T will impede my options for telecom providers. There are a variety of large competitors to choose from, such as Verizon/MCI and Qwest, as well as smaller competitors such as Deltacom. For all of the services we need, there are plenty of choices of providers.

Dated: April 30, 2006



Kevin Steffey

Statement of Glen Hughes (Buncombe County)

1. I am the Co-Director of the Information Technology Department of Buncombe County, North Carolina. Buncombe County has over 200,000 residents and includes the City of Asheville. I am responsible for providing telephone and network connectivity to Buncombe County's approximately 1,800 employees.

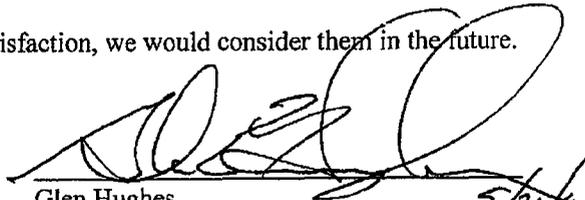
2. The County purchase local and long distance service from BellSouth through one of BellSouth's authorized agents, TSA. In the past, we have used other long distance providers, but we switched to BellSouth for all of our voice services a year or two ago. We purchase our cellular service from Verizon Wireless, which, out of all of the major cellular providers, submitted the best bid in our last RFP.

3. The County owns most of its telephone and data network. Most of our buildings are connected together using fiber that the County owns. In some of those buildings, we use VoIP internally. The County purchases its networking equipment from local vendors that submit bids in response to RFPs or less formal requests for quotes. There are multiple vendors that submit bids and the County usually selects the lowest bidder. I do not recall ever seeing AT&T and BellSouth bid against each other for any of the County's contracts.

4. In addition to the data network that we own and maintain, we purchase Metro Ethernet from BellSouth. Some of our remote sites are connected to the Internet through BellSouth DSL, Charter Cable, and Verizon Wireless.

5. I do not believe that the proposed merger between BellSouth and AT&T will change the level of competition in the telecom industry. Because there are other providers that offer the services that we currently purchase from BellSouth, I do not think the merger will

impact the County's ability to select from multiple service providers. If other providers can offer good pricing, reliability, and customer satisfaction, we would consider them in the future.



Glen Hughes
Buncombe County

5/24/6

**STATEMENT OF BOB GILMORE
(CAL MAINE FOODS, INC.)**

1. I am the IT Director for Cal Maine Foods, Inc. ("Cal Maine"), which is the largest producer and marketer of shell eggs in the United States. Cal Maine operates in twenty eight states and I am responsible for selecting the telecommunications vendors for the entire company. I have held this position for approximately six and a half years.
2. Cal Maine uses a variety of vendors for its telecommunications services. Our long distance service is provided by BellSouth, who resells Qwest long distance services. For data services, we have a FiberLink with Time Warner Cable and, as a back-up, have T-1 lines from AT&T. In areas where T-1 lines are not a viable option, we use local carriers for DSL or, in some instances, have implemented a wireless solution. For local voice service, we use Southern Telecommunications, a reseller who identifies the best deal for local service in each of our areas and then manages the relationships with the local voice providers.
3. In instances where I have been dissatisfied with the service provided by one of our vendors, I have not had difficulty finding a substitute vendor. For example, Sprint used to provide Cal Maine with T-1 lines, but I was not happy with their response to Hurricane Katrina. As a result, I considered a number of other vendors, including local carriers and AT&T. Ultimately, I decided to switch to AT&T.
4. I believe the merger between AT&T and BellSouth will be beneficial, especially for enterprises such as mine that are scattered across the country. Combining AT&T's and BellSouth's complementary services and network will undoubtedly provide efficiencies that will reduce costs to customers like Cal Maine Foods. BellSouth will have its own

network rather than reselling Qwest's services, which it currently does for long distance.
Therefore, I expect this merger will lead to better rates, as well as better network
function.

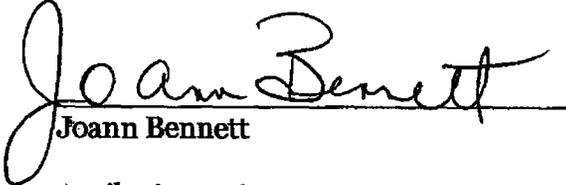
4-21-06
Date



Bob Gilmore
Cal Maine Foods, Inc.

STATEMENT OF JOANN BENNETT

1. My name is Joann Bennett. I am the Vice-President of Corporate Services for Carroll EMC, an electric co-op in West Georgia. I have worked for Carroll EMC for 39 years.
2. BellSouth provides nearly all of the telecommunications services used by Carroll EMC. We also buy a small quantity of long distance services from DeltaCom.
3. A few years ago, we made the decision to switch to CSII, a Georgia-based competitive carrier, for our PRI line requirements. We decided in 2005 to move back to BellSouth for our PRI lines. In both cases, our decisions were strictly cost-based.
4. We have had a good long-term relationship with BellSouth, so that we have not felt the need to actively seek out other potential telecom carriers, although I am aware that there are other choices in the market, such as DeltaCom.
5. I have no concerns or other reactions regarding the merger of BellSouth and AT&T.


Joann Bennett

April 26, 2006

STATEMENT OF JOHN KUEMMEL OF CATALINA MARKETING

1. I am the Executive Director – Information and Technology for Catalina Marketing (“Catalina”). Catalina provides behavior-based communications on a mass scale to its clients to enable them to better target the relevant audiences for their products or services. Catalina manages one of the largest databases in the world containing the purchase histories of over 100 million households. Catalina is headquartered in St. Petersburg, Florida, and has nine other facilities located throughout the United States.

2. In my position, I am responsible for selecting and negotiating contract terms with the various telecommunications providers that service Catalina’s headquarters and its other facilities throughout the United States. Catalina enters into contracts with the providers typically through an informal “request-for-proposal” process. For smaller equipment or services such as a new circuit, Catalina might select a provider based on the strength of that relationship and/or pricing, rather than through a request for proposals. In addition, we frequently review the pricing for services that AT&T and other vendors provide and seek price reductions based on market conditions. I have had these responsibilities with Catalina for approximately 3-1/2 years, but have had similar responsibilities previously with other companies for another 6-plus years. Consequently, I am very familiar with the telecommunications markets throughout the U.S.

3. Catalina uses a variety of providers to fill its telecommunications needs in the United States. A critical aspect of our business is exchanging data with our clients. In that context, we use AT&T, Verizon Business Systems and Masergy to provide data networking. My philosophy has been to use at least two vendors so that Catalina can switch more of its business to one of the other vendors if pricing or service issues warrant. AT&T additionally provides Catalina with internet service, videoconferencing and disaster recovery backup. For long

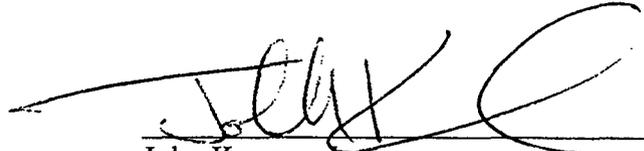
distance and local phone service, we again use at least two vendors – AT&T and Verizon Business Systems. BellSouth provides some of our fax and alarm lines. Catalina spends on average about \$3 million annually for telecommunications services, with the largest portions for data networking and phone.

4. Catalina does not currently use Voice over Internet Protocol (“VoIP), but has used MPLS Voice-over-Frame for call transferring. We are beginning to evaluate how we can use VoIP and whether it makes business sense for Catalina’s telecommunications needs. In the event we decide to use any VoIP, I would expect to continue to utilize Cisco equipment. Cisco is already our standard platform for much of our phone and network equipment.

5. I neither believe nor disbelieve that the combining of AT&T and BellSouth will improve the telecommunications market in the United States. However, one advantage that Catalina Marketing would experience is having a carrier who can handle both long distance and local phone as well as other services in another large portion of the country (i.e., BellSouth’s service territory) will advantage customers through a “single billing platform” – i.e., the customer will have reduced administrative burdens when it needs to pay only one bill for a variety of services. Probably more importantly, the customer will need to interact with only one company’s account team to handle installation, maintenance and repair issues. This should reduce the resources and time a customer must commit to those kinds of issues.

6. While fewer players in a market can potentially result in less competition in that market, I do not view this merger as a limitation on our competitive choices in light of the number of alternative providers in the market. The current market is fairly competitive given that there are alternative providers that Catalina can use. Our philosophy of using multiple vendors for our significant telecommunications needs allows us to build in fault tolerance to

maintain high SLAs for the company. I additionally, on a smaller scale, view QWEST and Sprint as capable of competing with AT&T for Catalina's business and of maintaining significant pressure on AT&T not to raise prices.



6/7/06
John Kuemmel
Catalina Marketing

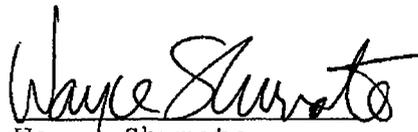
Declaration of Wayne Shumate

1. I am the Director of Telecommunications for the Charlotte-Mecklenburg Schools, which comprises 150 schools in Charlotte, North Carolina.
2. We buy our telecommunications services from a variety of providers, usually after soliciting bids from a number of providers.
3. In November 2005, we solicited bids for Centrex Voice services. Springboard Telecom (a Comporium Group Company) and BellSouth submitted bids, and BellSouth won on the basis of price, impact of upgrade, and technical support.
4. We solicited bids for long distance services in October 2002. We received bids from US LEC, Southeastern Telecom, VarTec Telecom, South Carolina Net (now known as Spirit Telecom), BellSouth, LDExpress, Sprint, and Teligent. South Carolina Net won that bid.
5. We solicited bids for Internet services in November 2004. Time Warner cable won that bid. Other bidders included MCI, Spirit, BellSouth, Progress Telecom, and Telecove.
6. In August 2004, we solicited bids for our WAN. BellSouth won that bid. Other bidders were Duke Net, Time Warner Cable, Time Warner Telecom, Conterra, and Trillion Digital Communications (who sought to provide us with wireless data service).

4 . *

7. We do not expect the merger to have any negative impact on us as long as we receive the same high quality of service and support we currently receive from BellSouth, for example in bringing new technology opportunities to us, providing training on the E-rate program, and managing our billing processes. As is clear from the other bidders we received for the different services we need, there are other alternatives, but we are very satisfied with the service and support we receive from BellSouth.

Dated: May 4, 2006


Wayne Shumate

DECLARATION OF JACK STOREY

1. I am Jack Storey, CIO of Children's Healthcare of Atlanta, or CHOA. I previously served as CIO of the Scottish Rite Hospital, which merged with the Egleston Children's Hospital in 1998 to create CHOA. We are one of the largest pediatric healthcare organizations in the U.S. comprised of 16 clinic sites and an office park, in addition to our three hospitals. With over 6,000 telephones and an array of sophisticated medical data, our organization spends \$2 million annually on telecommunications services from BellSouth, including data, internet, and long distance.

2. During my tenure, CHOA has enjoyed a strong partnership with BellSouth undertaking a series of initiatives, including a groundbreaking complete transition to VoIP. I also serve on BellSouth's Customer Advisory Panel, which meets periodically with BellSouth executives to discuss ways to meet new customer needs and continue to improve service.

3. In 2005, CHOA transitioned from the frame relay system that previously connected our satellite locations to BellSouth's MetroEthernet, which provides us with greater bandwidth.

4. Between 2001 and 2003, BellSouth helped us replace our six core telecom switches and 20 keysets with centralized switching provided by a Cisco Avid VoIP system. Other than 911 calls, all of our voice and data communications now use IP. This has resulted in several categories of savings: First, we install only one wiring infrastructure in all new locations and one IP box, rather than separate routers and switches for data and voice, respectively. Second, VoIP allows us to relocate our highly mobile employees to new workplaces without the substantial time and expense of reassigning switched telephone numbers. Our employees can simply unplug their phones and laptops and plug them back in at another one of our facilities. Last, by consolidating voice and data, we no longer purchase switched telephone service. While I have not attempted to quantify the resulting saving, I believe it is likely to be substantial.

5. During 2000, we adopted a BellSouth Sonet Ring service know as "Smart Ring" to link our office park, data center, and two hospitals. I recently looked at the possibility of replacing the Smart Ring with leased dark fiber. While CHOA may decide to make this change at some point in the future to meet its growing bandwidth requirements, it is not yet required or cost effective. When CHOA does eventually make this transition, it will have a range of suppliers available sufficient to guarantee highly competitive pricing.

6. As can be seen from these recent initiatives, CHOA has a very positive view of BellSouth's account teams and hopes to continue those productive relationships in the future. There are, however, a great variety of competitors including many CLECs constantly knocking on our doors. In the past, we have not found their offers to be advantageous on price as compared to BellSouth. If, however, we were to become dissatisfied with BellSouth's pricing or service, we have a host of other options to which we could turn.

7. Overall, I believe the proposed merger is not likely to have a major impact on CHOA. I hope it will allow the combined company to achieve back office savings which would benefit us. It is also possible that the new company will be able to offer us some additional services of which I am not currently aware.

A handwritten signature in black ink, appearing to read "Jack Storey", written over a horizontal line.

Jack Storey
Chief Information Officer
Children's Healthcare of Atlanta

4/19/06

Statement of Michael E. McDevitt (The Children's Hospital of Alabama)

1. My name is Michael E. McDevitt. I have been the Chief Information Officer for The Children's Hospital of Alabama ("Children's") for the past ten years and have been involved in the procurement of telecommunications services for Children's for the past twenty-four years. As CIO, I am the ultimate decision-maker for most of Children's purchases of telecom services. My employees and I are involved in the review of telecom services that we receive, the bid solicitation process, and the ultimate negotiation of contracts.

2. Children's is a not-for-profit health system doing business under the Children's Health System mark in Alabama. Children's has two major health centers in Birmingham, Alabama and twelve freestanding clinics in cities ranging from Montgomery to Huntsville, Alabama. Children's spends approximately \$600,000 per year on telecom services throughout its system.

3. Children's uses BellSouth for local and long distance service. For voice services, Children's uses direct inward dial trunks that are linked to a private exchange telephone switch at the hospital. The trunks and exchange are purchased or leased from BellSouth. In the past, a number of other providers, such as Deltacomm and Slappy, have made offers to supply voice services to Children's. Vocera Communications, for example, provides us with VoIP services for internal communications. However, we have remained with BellSouth for local and long distance service due to their price and quality of service.

4. Children's uses Cingular for most of its wireless service. We have a group purchasing agreement with Cingular and a pooled minute plan for our inventory of 500 cellular phones. We do, however, use some Sprint/Nextel phones for their push-to-talk capabilities. We

also purchase service for our 1,500 pagers from PageNet. In addition, Verizon has aggressively solicited our business.

5. BellSouth is also our internet service provider. In addition, we purchase point-to-point data connectivity from BellSouth, including some fiber-optic lines, to connect our clinics and centers together. We also use BellSouth to provide connectivity for remote computing. We have considered purchasing fiber from Datacomm in the past.

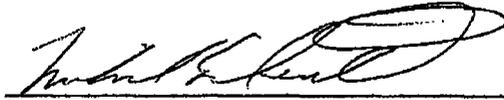
6. We purchase our telecom equipment from a variety of sources. While we purchase some Nortel and Cisco products from BellSouth, we also purchase equipment from Siemens, Insight, and other resellers.

7. Before soliciting bids for telecom services, we research possible providers and analyze our service needs. First, we assess our existing carrier and review our bills, service issues, and actual needs. Then, we consider known providers, providers other hospitals are using, and providers recommended by Premier, our Group Purchasing Organization, in order to conduct a RFP with a short list of vendors. Most recently, we conducted a RFP for our data hub and router two years ago, long distance service three years ago, and switch four years ago.

8. I believe that the AT&T/BellSouth merger could benefit Children's by accelerating the convergence of wireless and wired technologies. The newly combined company could be a one-stop shop for most of our voice and data needs. AT&T may provide new technologies and services that BellSouth currently does not offer.

9. I do not think that the proposed merger will affect the level of competition for Children's telecom business. While we have considered AT&T for long distance and cellular service in the past, recently, AT&T has not actively marketed to us and does not actively compete with BellSouth for our business. As long as the quality of service that we receive from

BellSouth remains the same, I do not think we will need to consider other competitors that exist in the marketplace for most of our telecom purchases.



Michael E. McDevitt
Executive V.P. / CIO
The Children's Hospital of Alabama



Martin Stephens
Senior Director
Network Operations

Statement of Martin Stephens (ChoicePoint Inc.)

1. I am the Assistant Vice President of Network Operations for ChoicePoint Inc. in Alpharetta, Georgia. ChoicePoint is one of the nation's largest providers of identification and credential verification services with over 5,000 employees in over 40 offices across the country. I am responsible for all of the corporation's voice and data operations. I am also in charge of the infrastructure and day-to-day operations of ChoicePoint's main data center in Alpharetta.

2. ChoicePoint uses BellSouth for its local voice service needs within the BellSouth footprint. BellSouth provides us with PRIs and a SMARTRing for voice services. Outside of BellSouth's footprint we use a variety of other providers for local voice service. We are implementing VoIP using Avaya equipment and service from Broadwing. AT&T is our primary provider of nationwide long distance, but we also use Lightyear for redundancy for long distance services. We have cellular contracts with both Cingular and Verizon Wireless.

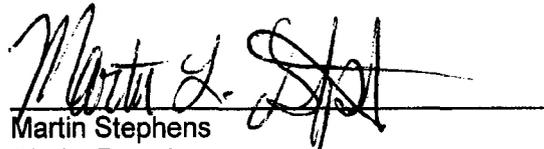
3. We use a variety of providers for data services, which are an integral aspect of our business. Locally, we use BellSouth's SMARTRing to manage data incoming from third-parties to our data center. Our offices around the country are connected by a Wide Area Network provided by Broadwing. When we placed our point-to-point data contract out for bid last year, Broadwing emerged from a crowded field of bidders including Verizon, Sprint (our former data provider), AT&T, and BellSouth. To provide connectivity to our customers, we use nearly every provider, including Sprint, AT&T, MCI/Verizon, and Savvis.

4. I believe that a merger between AT&T and BellSouth could produce some huge benefits for ChoicePoint. By combining our current purchases with BellSouth and our purchases from AT&T, ChoicePoint will become a larger customer in the merged company and we may be able to leverage our size to obtain better prices and service. Moreover, the merged



Martin Stephens
Senior Director
Network Operations

company may offer new or expanded products and services that we may want to purchase as we continue to grow and evolve. In particular, I am hopeful that the merger of the companies and the united ownership of Cingular will accelerate the development of a feasible wireless data solution that we can rely on as a backup to maintain connectivity if there are problems with our primary fiber-based network. Such technological advances and synergies would greatly benefit ChoicePoint.



Martin Stephens
ChoicePoint Inc.

5. I am in favor of the merger between BellSouth and A.T.&T.. I believe that the merger will provide reduced prices through economies of scale and advanced technologies, due to combining of resources and most importantly, bring about competition for the cable television providers.

Dated: April 25, 2006

Cathy Abbott

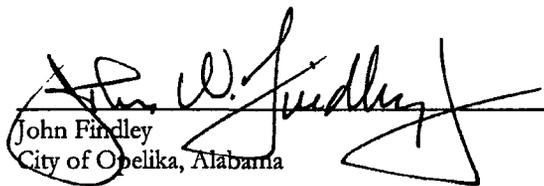
Cathy Abbott

Statement of John Findley (City of Opelika, Alabama)

1. My name is John Findley. For the past thirty-two years I have been employed by the City of Opelika, Alabama, a city of 25,000 residents in Eastern Alabama. I have been Opelika's Information Technology Director for twenty-four years. As Information Technology Director, I am responsible for purchasing all of the City's data and telecom services. Generally, the City requires every contract of over \$7,500 to be placed out for bids.

2. The City uses a variety of providers for its telecom and data services. For local and long distance service, we currently use BellSouth. In the past, we used AT&T for long distance service prior to changing over to BellSouth. I am aware that we could use a number of other providers for long distance service including AT&T, Knology, and Deltacom. We intend to use VoIP in the future, but we have not yet selected a vendor. For data services, the City currently has a contract with Knology that will be soon up for bid. Prior to using Knology, the City procured data services from BellSouth and, more recently, Deltacom. Finally, the City purchases cellular service from Sprint/Nextel. Overall, the City spends approximately \$100,000 on telecom and data services.

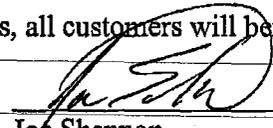
3. I believe that the merger of AT&T and BellSouth could have a positive impact for the City of Opelika. I am currently satisfied with the services that the City receives from BellSouth and am pleased with the level of competition that exists in the marketplace. The City currently receives good service for a fair price and I believe that this will continue to be the case after the merger. I do not think that the merger will change the level of competition that exists for the City of Opelika's business.


John Findley
City of Opelika, Alabama

STATEMENT OF JOE SHANNON
Clear Channel Communications, Inc.

1. I am the Chief Technology Officer at Clear Channel Communications, Inc. I am responsible for selecting telecommunications services, including voice, data, and wireless services. I have held my current position for 10 years.
2. Clear Channel Communications, Inc. is a global media and entertainment company based in San Antonio, Texas. The company's businesses include radio, television and outdoor displays.
3. Clear Channel Communications, Inc. uses many companies for our telecommunications needs. We procure services from AT&T, Verizon, Qwest, Broadwing, Level 3 and many CLECs using an informal RFP process. We purchase voice, wireless, cellular, private line, frame relay, MPLS, dark fiber and sonet. We handle our VoIP telecommunications services in-house using Cisco equipment. Our executives who call internationally use VoIP for all of their voice needs. We use cable providers in couple of locations.
4. I believe the telecommunications industry is more competitive today than it was five years ago. There are fewer players with a broader reach who are hungrier for business and customers. From the late 90's to early 2003, telecommunications providers were not willing to negotiate for business, but now, there is no floor on negotiations and cost has gone down. I believe these companies will remain hungry and I see no change in the next three to five years.
5. SBC's purchase of AT&T was a positive event because SBC's culture was so much more positive than AT&T's. Hopefully both AT&T and BellSouth will benefit from SBC's culture.

6. I believe the proposed AT&T/BellSouth merger will benefit the entire telecommunications industry, but will especially benefit large enterprises like Clear Channel. AT&T will have a larger footprint, so they will have more availability for us than they used to. In addition, now they will own the last mile in the southeast, which means a single point of contact for trouble-shooting and no more finger pointing. Once they consolidate the networks, all customers will benefit.



Joe Shannon

5/16/06
Date

Declaration of Rob McDaniel

1. I am the WAN Engineer in charge of telecommunications for the Cleveland County Public Schools in North Carolina. I have held this position for since last July. In this job, I am responsible for provisioning and maintaining telecommunications services to all the schools and administrative offices.
2. We purchase a variety of telecommunications services from BellSouth, including frame relay, dsl, and PRIs. In the past, part of our current school system purchased their local phone service from CTC Communications.
3. We purchase most of our long distance from BellSouth, although some schools occasionally purchase long distance service from another provider such as Telecom, Qwest, CTC Communications, or national exchange carriers like Sprint.
4. Our internet service is from BellSouth. Other contenders for that contract were Time Warner Cable and Conterra, a wireless provider.
5. Calls within our county may be a toll or interlata call. Therefore, we are putting systems in place so that a call from school to school, for example, or from a school to an administrative office can be handled via VoIP. We have installed VoIP at our central offices. Our plan is that a call will go over our metro-ethernet to our central offices

and then out over PRIs to the internet, and thus reducing toll charges. We would retain our wireline network as back up if for any reason, we lose our VoIP connectivity, but we would retain only approximately 40 to 50 lines, rather than the 250+ we have now.

6. I do not feel that the merger of AT&T and BellSouth is going to change anything for me. I honestly feel like the acquisition by AT&T will not change anything in the market we are in. We will still have the same core group of competitors, services and people.

Dated: May 5, 2006


Rob McDaniel

Statement of Frank Spina – Command Alkon Incorporated

1. My name is Frank Spina, and I am IT Director for Command Alkon Incorporated (“Command Alkon”). In this capacity I am responsible for selecting the telecommunications and IT services and providers for Command Alkon. I have been with the company for thirteen years.
2. Command Alkon is a 30-year old company that develops, markets and supports software and hardware for the construction materials industry in order to automate batching, dispatching, signaling, and accounting operations. Command Alkon’s headquarters are in Birmingham, Alabama, and it has locations in Columbus, Ohio, as well as Europe, Australia and Southeast Asia. Command Alkon employs approximately 350 people.
3. Command Alkon signed an 18-month contract with AT&T in February 2006 to purchase long distance services (including 800 numbers), internet services and a point-to-point data line between the Birmingham and Columbus offices. The 800 numbers serve Command Alkon’s help desk for customers. Command Alkon spends approximately \$20,000 per month with AT&T. AT&T does not provide Command Alkon’s local phone service. BellSouth provides local phone service to the Birmingham office and XO provides local phone service to the Columbus office. A small company named Slappy provides voice services (VoIP) between the Birmingham and Columbus offices over a point-to-point line owned by BellSouth.

4. AT&T had been Command Alkon's provider prior to the negotiation of the February 2006 contract, but Command Alkon also solicited proposals from Sprint, MCI and Charter. It did not solicit a proposal from BellSouth. Command Alkon considered price, but also the overall contract terms and contract length. In addition, Command Alkon had a comfort level with AT&T based on AT&T's current service to Command Alkon.
5. In my view, the long distance voice market is very competitive and Command Alkon has many providers to choose from, including large and small companies. The data market is also very competitive.
6. I support the proposed AT&T-BellSouth merger because I think it will be good for the industry. With respect to technology issues, fewer people will need to be contacted to solve problems. While I always am a little concerned that it might be hard for a smaller company like ours to negotiate a deal for service with a bigger company, once service is started, a bigger company should be able to provide it in a more streamlined manner. I do not see any negatives with the merger. I do not think it will have any effect on prices because there is very little competition between AT&T and BellSouth.

Dated: 5/11/06



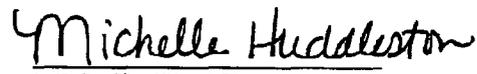
Frank Spina

Statement of Michelle Huddelston

1. I am Senior Vice President, Operations for Commercial Bank, a regional bank headquartered in Harrogate, Tennessee with 14 branches in East Tennessee and Southeast Kentucky. I have been employed at Commercial Bank for 12 years, and have had responsibility for the bank's telecom purchasing for the last 5 years.
2. Commercial Bank operates in several small communities spread out over 250 miles, so we deal with a variety of different local phone companies and have significant long distance expenses. We buy local phone services from Alltel, CenturyTel, Pioneer and TDS in addition to BellSouth. For our long distance, we contracted with Access Solutions, a reseller of BellSouth services, about 18 months ago. Around that time, we were also approached by another long distance company before deciding to sign with Access Solutions, although I do not recall which one. We review our telecom spending about once a year to try to manage costs because telecom spending is a significant expense for us.
3. In addition to voice services, BellSouth also provides Commercial Bank with DSL Internet access and data networking services. At the beginning of 2006, we began to implement an upgrade of our network from frame relay to a new network utilizing T-1 lines. We got the proposal for our new network from Ideacom, a network support consultant and reseller of BellSouth services.
4. In addition to BellSouth and the other telecom providers that Commercial Bank currently works with, we receive proposals all the time from other firms, particularly for our data services. Among the firms that have sought to sell data services to Commercial Bank are CSI of London, Kentucky, Comcast in Knoxville,

and Powell Valley Electric Cooperative. We have never had direct contact with AT&T.

5. I do not believe that the merger of BellSouth and AT&T will have a major impact on Commercial Bank, but am optimistic that it may provide us with some new product and service options, particularly in backup data lines, an area of particular interest to the bank. I do not have any concerns about whether the transaction will change the competitive alternatives available to the bank.


Michelle Huddleston

Dated May 22, 2006

Statement of Troy Baumann, Chief Operating Officer (Community Eldercare)

1. I am the Chief Operating Officer of Community Eldercare Services. I have been with the company for approximately 8 years and I am in charge of the purchasing of telecommunications services. Our company primarily provides skilled nursing services to the elderly and has several locations throughout the state of Mississippi, Tennessee and Louisiana.

2. The company out-sources the integration of its IT services, which primarily are data transmission, some long distance and the Internet. At the integrator's recommendation, BellSouth provides us several services, including VPN services, data transmission Internet and voice services. Our cell phone provider is Cingular. We are not using VOIP services. Over the past two years our monthly expenditures averaged as much as \$12,000 to \$13,000 monthly, but now our typical expenditures average \$7,000 to \$8,000 monthly for telecommunications services.

3. I really don't have any concerns about the merger causing a lack of competition in our area. We have other options for all our services, and our integrator is well aware of that. There could be benefits for our company from the merger, such as one-stop shopping and enhanced system security.



Troy Baumann
Community Eldercare Services
6/10/2006

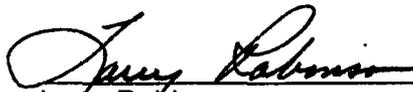
Date

STATEMENT OF LARRY ROBINSON

1. I am the Assistant Chief Information Officer of Community First Bancshares, a bank holding company based in Union City, Tennessee. Community First, through its subsidiaries, operates 25 bank branches. My responsibilities include telecommunications procurement for Community First and its subsidiaries.
2. Community First Bancshares currently uses BellSouth for most of its telecommunications needs. Community First is a growing bank that adds new branches frequently. BellSouth understands our market and what we do, and has done a good job meeting and anticipating our telecom needs.
3. In addition to BellSouth, we used XO for some PRI services until a couple of years ago when we switched to BellSouth because BellSouth offered better pricing. We have also used New South for our frame relay network until we recently made the decision to opt to use BellSouth because they again offered more attractive pricing.
4. We currently use CSI for Internet services and buy a single circuit from AT&T that connects us to CSI's information hub in Paducah, Kentucky. We have also used Cinergy Communications in the past for voice services, and use independent telephone carriers in some locations where BellSouth does not provide service.
5. In general, my sense is that Community First has a lot of choices among telecom providers. We seem to get a call almost once a week from someone interested in our telecommunications business.
6. I have no concerns about the merger of AT&T and BellSouth's impact on my competitive choices. The most important aspect of the merger to me is that we continue to receive the same level of service we get from BellSouth today from a

team that understands our business the way that BellSouth does. I would also expect that the merger will lead to additional service options for Community First from the merged company.

4-21-06
Date


Larry Robinson

STATEMENT OF STEVE BILYEU
(COMMUNITY HEALTH SYSTEMS)

1. I am a telecommunications analyst for Community Health Systems ("CHS"). CHS operates general acute care hospitals, primarily in rural areas. CHS owns 78 hospitals in 28 states. I have worked for CHS for approximately one year, but have been involved in the telecommunications business for about 30 years.
2. In my position at CHS I am responsible for auditing all 78 hospitals to ensure that each hospital is receiving the services it is paying for and is not paying for services it does not need. I am also responsible for ordering and implementation, which includes selecting appropriate vendors for all of our telecommunications needs.
3. For local service, I typically use the dominant carrier in the area where each hospital is located. While this is usually the ILEC, I have used smaller carriers, including Ben Lomand, a rural telephone Co-op, and Frontier Communications, which is part of Citizens Communications.
4. For long distance services, I select a vendor by putting out an RFP. I generally solicit bids from the top 3 vendors - AT&T, Verizon and Qwest. Almost all of CHS' data services are provided by Verizon (formerly MCI).
5. Although there are some unique circumstances where I purchase some long distance services from BellSouth for a few of our hospitals, I generally do not view BellSouth and AT&T as competitors. Rather, I view them as providing complementary services - BellSouth provides local service and AT&T long distance service.
6. I believe the merger between BellSouth and AT&T is an excellent thing. It will be a big win for business, particularly CHS due to the number of hospitals we have on the two networks. After the merger, approximately 76% of our hospitals will be in the BellSouth/AT&T territory. Due to the nature of our business, I can not wait around to get a problem fixed. It will be a big benefit to be able to make one call to get things to happen.
7. I am not concerned that the merger will lessen competition or otherwise result in reduced service. I did have some concerns when the AT&T/SBC merger was announced because my

dealings with SBC indicated that they were not equipped to handle the business-to-business needs of customers like CHS. That merger, however, turned out to be a blessing. AT&T was very good at handling business-to-business needs and they brought those skills to the merged company.

8. I see nothing but good things coming from the merger of BellSouth and AT&T.

Dated: June 14, 2006


Steve Bilyeu



210 25th Avenue, Suite 602, Nashville, TN 37203
Phone 615-312-0600 Facsimile 615-312-1612

DECLARATION OF KEITH RADECIC

1. I am Keith Radecic, CEO of Radiology Alliance, Tennessee's largest private radiology practice group. We are dedicated to providing a full range of high quality imaging and professional radiology services, including diagnostic imaging, interventional radiology, nuclear medicine, and radiation oncology. Our radiologists practice at three major hospitals in Nashville, including Baptist Hospital, Centennial Medical Center, and St. Thomas Hospital, as well as at several outpatient-imaging locations. In my position, I am responsible for the procurement of telecommunications services for Radiology Alliance, and have been so for the past three and one-half years.

2. Radiology Alliance purchases virtually all of its local, toll-free, long distance and substantial data services from BellSouth. However, there are any number of firms which vie for our business, including XO Communications and US LEC, among others. For as long as I have been with Radiology Alliance, AT&T has neither served, nor sought to serve, our company.

3. While we currently do not have VoIP, we are considering implementing it in the future. Thus, I am mindful of our potential migration to VoIP in making equipment procurement decisions, and our most recent purchases of telecom equipment have been VoIP scalable.

4. Assuming that we continue to receive the same excellent and personalized customer service to which we are now accustomed, I believe that the AT&T/BellSouth merger has the potential to be beneficial to Radiology Associates. First of all, I believe that the efficiencies associated with the merger may very well translate to a 15-20% reduction in the prices we now pay for telecom services. Additionally, having a telecom provider with a broader reach will make it more cost-effective for us to expand our footprint, in that we may not have to contract with other providers in order to connect our facilities for tele-radiology and other core functions of our business as we expand. Furthermore, in the unlikely event that we become dissatisfied with the service, products, or pricing of the merged firm, there will remain competitive alternatives to which we could turn to serve our telecommunications needs.

A handwritten signature in black ink, appearing to read "J. Keith Radecic", is written over a light gray, textured background.

Keith Radecic
Chief Executive Officer
Radiology Alliance
Date: May 18, 2006

**J. Keith
x Radecic**

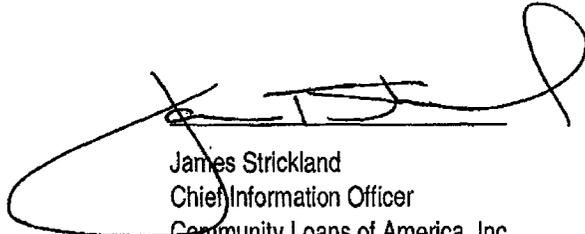
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DECLARATION OF JAMES STRICKLAND

1. I am James Strickland, Chief Information Officer of Community Loans of America, Inc. Community Loans is a retail financial services company. We are a privately held company which serves the sub-prime lending market. We are headquartered in Atlanta, Georgia and have over 40 operating companies with over 600 facilities in about 28 states.
2. As CIO, I am responsible for the procurement of telecommunications services for Community Loans. I have been in this position for three and one-half years. I have been in the telecommunications field for many years, as I am a long-time former employee of AT&T and BellSouth.
3. Community Loans purchases local, data, toll-free, and broadband service from BellSouth in BellSouth's footprint. In other areas, for the most part, we purchase such services from RBOCs like SBC (now AT&T). We purchase long distance service from Verizon Business. For cellular service, we recently left Nextel for Cingular.
4. In many areas there are other companies to which we can turn for these and other telecommunications services, including Cox, Netiface, Nextel, Qwest, Sprint, Verizon/MCI, and XO, among others.
5. I anticipate that we will be transitioning to VoIP in about two years. I am mindful of this in making current procurement decisions. For instance, we recently upgraded our network and, in that process, made sure that it was VoIP compatible. Additionally, were I to upgrade our network equipment or phone systems I would seek to purchase equipment that also was VoIP compatible.
6. Other than broadband service, for which I have multiple options, I can recall no particular service for which both AT&T and BellSouth have competed against each other for our business in recent years. A primary competitor of both has been Verizon/MCI, which has competed with AT&T for our long distance business and with BellSouth for our local service.
7. As long as I continue to receive the excellent BellSouth customer service to which I have become accustomed, I believe that the merger between AT&T and BellSouth has the potential to be a positive event for Community Loans, in that it will expand BellSouth's reach and service offerings and thus allow us the option to consolidate more of our telecom services with one provider.

Date: May 5, 2006


James Strickland
Chief Information Officer
Community Loans of America, Inc.

Declaration of Robert Hudson

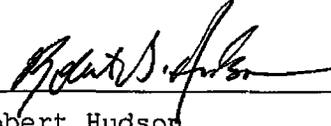
1. I am Robert Hudson, Chief Information Officer of Consolidated Systems, Incorporated ("CSi"), which is in the business of steel fabrication and processing. Our headquarters are in South Carolina and we also have facilities in Mississippi, Tennessee, Texas and Arizona. As CIO, I oversee the procurement of services for the company's telecommunications needs at all of our locations.

2. CSi currently purchases the majority of our local, long distance, frame, internet and data services from BellSouth. We purchase wireless broadband from Conterra Ultra Broadband. We have other providers that serve specific needs.

3. Other companies that have sought to provide telecom services to us and could easily provide us with what we need include Qwest and Verizon. NuVox has provided local phone service for us in the past and currently has some business with us. SBC, prior to the merger with AT&T, provided voice service for our office in Texas.

4. I am excited with the announcement of the merger between BellSouth and AT&T because it will provide us with a greater breadth of services. We will be able to take advantage of a more seamless network and therefore we will not have to deal with as many different providers. It is to our company's advantage to see this kind of consolidation. Everything from receiving fewer bills to problem resolutions will be to our benefit. Because I will still have many

other choices, such as Qwest and Conterra, I do not believe the merger diminishes competition.

A handwritten signature in black ink, appearing to read "Robert S. Hudson", written over a horizontal line.

Robert Hudson

Chief Information Officer
Consolidated Systems, Inc.

DECLARATION OF ROBERT ANDRAS

1. My name is Robert Andras, Chief Technology Officer of Crescent Bank. I have held my current position for the past year and a half. Prior to that, I worked as Vice President of Information Technology at Crescent for about seven years.

2. Before Katrina, Crescent's total spending on telecommunication services was about one and a half million dollars per year. Since the hurricane, we have been spending in excess of two million. Currently our largest suppliers are Sprint and BellSouth, but we also use a variety of other companies.

3. Crescent spends about \$35,000 monthly on BellSouth voice and data services, including MPLS, long distance, and local.

4. Crescent purchases from Sprint frame relay and long distance as well as local service in one market. Sprint provides our primary data network, which is frame relay. BellSouth provides us with a backup MPLS network, which also adds some additional services.

5. Both of these data network services were first bid out in 2003. My recollection is that in addition to Sprint and BellSouth, Qwest also entered a bid along with one or more others.

6. These data network contracts are up for renewal at the end of this year. My expectation is that both Sprint and BellSouth will offer us very favorable pricing so that we do not have to consider switching to another carrier.

7. Qwest supplies us with teleconference services and long distance. We have a subsidiary company in Chesapeake, Virginia which uses Verizon service.

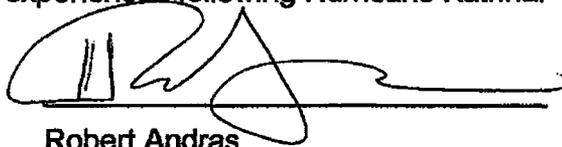
8. A company called I55 provides us with some data services in Jackson, Mississippi. Xfone recently acquired I55 and the merged company offers local voice and long distance in addition to internet and data services.

9. We are always looking at all of the options on the basis of price, service, and prior relationships. If we grew dissatisfied with the service or pricing of any one provider we would likely seek to expand our relationship with another current provider, such as Qwest, Sprint, or BellSouth. Although we currently use Verizon in Chesapeake only, Verizon's recent acquisition of MCI would make it an attractive option, particularly for our data network requirements. We also are frequently approached by CLECs.

10. Crescent has begun a transition to VoIP, which we will roll out over the next 24 months. The data contract which we will enter this year will provide for services to support VoIP. My cautious estimate is that VoIP will save us about five percent on local and long distance costs. Others have predicted substantially greater savings.

11. The proposed merger promises to benefit Crescent Bank. We currently have 34 offices, almost entirely east of the Mississippi, but we are expanding westward. The combined company will be able to provide geographic coverage without the added costs, delays, and uncertainty associated with partnering with another company. Moreover, combining AT&T's resources with BellSouth's people would be positive, particularly for extraordinary circumstances like the disaster recovery we recently experienced following Hurricane Katrina.

Date: April 2, 2006

A handwritten signature in black ink, appearing to read 'R. Andras', written over a horizontal line.

Robert Andras
Chief Technology Officer
Crescent Bank



**DECLARATION OF KEVIN LYNCH
DEROYAL INDUSTRIES**

corporate
200 DeBusk Lane
Powell, TN 37849
U. S. A.
423.938.7828
fax 423.938.6655
www.deroyal.com

1. I am Kevin Lynch, the Communications Manager for DeRoyal Industries. Headquartered in Powell, Tennessee, DeRoyal is a leading medical products manufacturer, with facilities and operations located throughout the country and internationally. In my position, I am responsible for telecommunications procurement for DeRoyal. I have been in this position for over ten years.

2. DeRoyal purchases local and data services from BellSouth, as well as many other telecom carriers, such as Verizon, SBC, Frontier, and CenturyTel. Also, we have a national long distance contract with Verizon Business. Other than local and data service provided by legacy SBC, we are not currently served by AT&T.

3. There are a number of alternative telecom providers which vie for our business and to which we have the ability to turn for certain of our telecommunications needs, such as Sprint, Qwest, US LEC, and NuVox.

4. So long as DeRoyal continues to receive the same excellent customer service to which I am accustomed from BellSouth after the acquisition by AT&T, I have no objection to the proposed merger. Moreover, in the event that I become dissatisfied with the price or quality of services offered by the combined company, I am of the opinion that I will continue to have ample competitive alternatives post-merger.

By:

**KEVIN LYNCH
DEROYAL INDUSTRIES**

Date: June 15, 2006

CONFIDENTIAL

Statement of Glenda McLearen (DeSoto Family Medical)

1. I am the Office Operations Manager of DeSoto Family Medical in Southaven, Mississippi. For the past six years, I have been responsible for managing the day-to-day operations of our medical office. As part of that role, I am involved in decisions relating to the office's telephone system, Internet service, and networking needs. I also am responsible for ensuring that our communications systems continue to operate properly.

2. DeSoto Family Medical Center is a family medical practice with four family practice and four nurse practitioners. We have a single office in Southaven, Mississippi, a suburb of Memphis, Tennessee.

3. DeSoto Family Medical Center has been a BellSouth customer since 1983. In addition to local service, DeSoto has used BellSouth for long distance service for the past four years. We also purchase our internet access from BellSouth. We use another vendor, CenturyTel, to maintain the switch equipment in our building.

4. I am aware that BellSouth has a number of competitors that provide similar services. For example, I know that CenturyTel or our cable company could provide us with many of the same services. Also, over the past three months, a number of telecom vendors have come into the office and given me their cards which I have stored in a file.

5. I do not believe that the merger of BellSouth and AT&T will reduce competition. In fact, I think that sometimes mergers like this one open up opportunities that didn't exist before. I like the idea of one-stop shopping, as long as the price is reasonable. As long as the two companies successfully share and transfer customer account information so that our service is not adversely impacted, I think this merger could be a good thing.



Glenda McLearen, Desoto Family Medical



closing the communications loop™

STATEMENT OF ALLEN VAN METER (DIALOGIC COMMUNICATIONS CORP.)

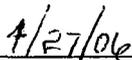
1. I am VP of Hosted Services at Dialogic Communications. Prior to that, I was Group VP-Professional Services. Dialogic is a Tennessee-based company that provides critical communications technology solutions and emergency notification systems to national and international customers. Our Hosted Services business unit provides our clients with access to our high-speed notification solutions through an off-site (hosted) facility, enabling them to notify a mass number of people within minutes through all available communications media. In my current role, I have primary responsibility for the investigation and recommendation of the telecommunications services we purchase from outside vendors. I have been employed at Dialogic for eighteen years.
2. We spend approximately \$1 million annually on telecommunications services and AT&T is currently our principal provider. AT&T supplies us with a large number of telephone lines (the majority of which are local, though also long-distance lines) as well as leased data circuits, access to data facilities, and certain managed data services. We bid out our telecommunications business on a regular basis -- every 2 or 3 years for a major service modification and about every 6 months in other instances -- and have a good relationship with a number of vendors. We run what we want by several vendors before making a purchasing decision. While price is definitely a factor in the purchasing decision, we view relationship as a bigger part. We have a long-term, solid relationship with AT&T and we've done well with AT&T, so we've been comfortable sticking with them for the majority of our telecommunications business.
3. In November/December 2005, we looked at changing one of our hosted data center providers. AT&T currently provides this service through its Mesa, Arizona data center. While we ultimately chose to extend our contract with AT&T, we looked at a number of other vendors before making that decision. The biggest competitor for that business was Sungard, who we use for one of our other hosted data facilities.
4. We also spent most of last year looking at a potential upgrade of our voice services to VoIP. We worked with Level 3 in comparing the costs and capabilities of a VoIP environment versus the standard voice environment we use today. We have not made an upgrade decision yet, but I definitely consider VoIP a viable provider of voice services and we are constantly looking at it as an option for the future.
5. I have no concerns about the competitive effects of the proposed merger between AT&T and BellSouth. I believe the market for business telecommunications services is competitive and that viable alternatives exist and will continue to exist post-merger for every telecommunications service that Dialogic purchases. Every service we now have through AT&T is available through another vendor, and we can obtain those services from other vendors. In the time I've spent in my position, I've seen that there are a lot of players out

there. XO Communications is very active, Level 3 is very active, and there are a number of others that are less prominent. XO regularly contacts us in their efforts to provide us with competitive services.

6. In terms of BellSouth, we don't really view BellSouth as being a particularly viable option for us as a telecommunications provider because we see them as a regionally-focused player that can't readily meet our needs for our national and international customers.
7. I believe that as a result of the AT&T-BellSouth merger we may in fact see lower access prices for last-mile services due to the economies of scale of the combined entity. I am hopeful that as network costs are reduced, those reductions will be passed along to us.
8. The only major concern I have with respect to the merger is if the government imposes conditions on the merger and what effect those conditions might have on our existing service arrangements with AT&T. We would be worried from an operational perspective if services get changed as a result of government conditions on the merger.



ALLEN VAN METER



DATE

Statement of Doug Beauchamp (East Feliciana Parish School Board)

1. For the past eleven years, I have been the Technology Supervisor for the East Feliciana Parish School Board in Clinton, Louisiana. I am responsible for acquiring and implementing technology-related products and services for the School Board, including voice, network, and Internet services.

2. The East Feliciana Parish School District is made up of eight public schools located in the Parish. The School Board participates in the FCC's E-Rate program, which subsidizes telecommunications and data purchases by schools.

3. Pursuant to E-Rate requirements, each year the School Board puts its voice service contracts up for bid. BellSouth is our current provider for both local and long distance service. We have always used BellSouth for local service, including a Centrex system. Before we obtained long distance service from BellSouth, we used a number of other providers. However, because the E-Rate application requires additional information about each contract that the School Board enters into with each provider, it is complicated to use multiple providers. As a result, one reason we switched to BellSouth for long distance was to consolidate the application process to make that process easier.

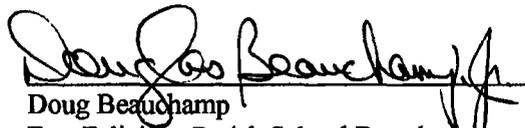
4. We use Cingular Wireless for our cellular phone service. While there are other cellular providers in the area, only Cingular has adequate cellular coverage in our Parish.

5. For our data network and Internet access, we use CompStar Wireless. CompStar connects the schools in the Parish with a wireless network using microwave towers. CompStar also resells BellSouth bandwidth to provide Internet service.

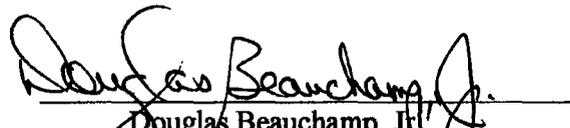
6. I believe that the proposed merger between BellSouth and AT&T will be beneficial to the East Feliciana Parish School Board, especially to the extent we will get the same or better service for the same or better price. In addition, because Cingular will be wholly-

owned by the new company, the merger may produce significant benefits to the School Board by allowing us to purchase all of our wired and wireless voice services in a bundle from a single provider. The merger may also result in the availability of new technologies and service options that would allow us to obtain more affordable data service to connect all of our schools at a higher bandwidth. Finally, if we are able to purchase a single package of telecom services from one provider, the merger could result in a significant savings in time and effort related to our submission of E-Rate applications.

7. I do not think that the merger will impact the level of competition in our area. I believe that this merger could be a benefit to consumers.


Doug Beauchamp
East Feliciana Parish School Board

I give permission to BellSouth to use my statement in BellSouth's submission to both the Department of Justice (DOJ) and the Federal Communications Commission (FCC).


Douglas Beauchamp, Jr.
East Feliciana Parish School Board

STATEMENT OF MIKE THOMPSON (ELON UNIVERSITY)

1. I am the Telecommunications Services Manager for Elon University in Elon, NC. I have served in this capacity for more than five years.

2. Elon is a private university, serving more than 5,000 undergrads and graduate students, and includes Elon College (the College of Arts and Letters), the School of Business, the School of Communications and the School of Education. Elon's new School of Law will open in the Fall of 2006 in Greensboro, NC.

3. Elon is a significant consumer of telecommunications products and services, with an annual budget of approximately \$500,000. Elon purchases these products and services from a host of vendors, including BellSouth (my prior employer before I took this position with Elon). BellSouth provides the University's local voice telephone service, and is providing an ether-net pipe which will link the University's Main Campus with the Law School for purposes of seamless voice and data communications. Other vendors with which Elon does substantial business include TimeWarner Telecommunications, TimeWarner Cable, CISCO Systems, Qwest and SPRINT.

4. Elon regards all of these companies as business partners, and values each of these partnerships. As a result, I am well aware that BellSouth has numerous competitors for Elon's telecommunications business needs, and believe that Elon has numerous viable options to meet those needs. That will not change as a result of a merger between AT&T and BellSouth.

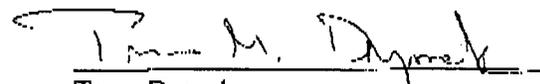
5. I am very comfortable with the idea of a merger between AT&T and BellSouth, and do not believe that such a merger would have any adverse impact on competition for the provision of telecommunications services of the type Elon University purchases.

Mike Thompson

Mike Thompson
Elon University

STATEMENT OF TERRY DYMEK (EMC, Inc.)

1. I am the Senior Director of Global Technology at EMC, Inc. In that role, I handle all the company's worldwide telecommunications purchases. I have been with EMC for seven years and have worked in telecommunications procurement the entire time.
2. EMC purchases primarily long-distance, local, audio and net conferencing, private lines, data networking services, and internet connections. The company's annual telecommunications spend is approximately \$40 - 60M.
3. EMC uses many different telecommunications providers. The company's telecom providers include AT&T, Verizon, Equant, Sprint, and British Telecom, as well as a slew of smaller providers. The company uses BellSouth for some local services in some of the states BellSouth serves.
4. The company uses a mix of procurement processes. The company sometimes uses the formal RFP process, but more often relies on relationships the company has built, already existing annual contracts, and individual opportunities that are bid out from time to time.
5. The company uses VoIP in some locations. The company is selective about where VoIP is used - usually in networks where the company has substantial traffic and big pipes, such as a U.S connection to a site in Ireland. The company uses Verizon as the provider for its dedicated DS3 line to Ireland.
6. I find the retail business sector to be competitive. Despite the recent consolidation, there is plenty of competition. Competition is not limited only to Tier 1 providers; there are plenty of smaller companies that provide competitive services.
7. I prefer larger companies because of reliability, viability, and advanced services offerings. I prefer to work with larger providers with healthy balance sheets.
8. I support the AT&T merger with BellSouth. I believe it will bring wireless into a rationalized set of product offerings for businesses, and will encourage the convergence of wireless and wireline offerings. I also believe that the merger will lead to improved efficiency and reduced cost.

DATE: 4/20/2006

Terry Dymek
Senior Director, Global Technology
EMC, Inc.

DECLARATION OF ANGEL PETISCO

1. My name is Angel Petisco. I am Assistant Director of the Enterprise Technology Services Department of Miami-Dade County, Florida. I have worked for thirty years in information technology. As Assistant Department Director, I am responsible for the procurement of telecommunications services for the County.

2. BellSouth is the primary provider of local telecommunications services to Miami-Dade County, including local voice, Metro Ethernet, and frame relay services. We procure these services from BellSouth pursuant to a five-year contract entered into in 2002. The contract expires in September 2007, with two one-year renewal periods.

3. When the contract comes up for renewal, I expect that we will solicit competitive bids. I expect that a number of telecommunications providers will form a consortium to bid together to provide us with all the services we need. I also expect BellSouth to bid for the contract again. In the absence of the merger with BellSouth, I do not believe that AT&T would be a viable contender to win the County's business due to AT&T's lack of focus in this area.

4. The County obtains long distance service from Paytech Communications. Our internet service is provided by NAP of the Americas.

5. The County is currently migrating some of its own internal services to IP. Because our needs are predominately local, we are not currently considering moving other services to IP.

6. I do not believe that the merger between BellSouth and AT&T will in any way make the telecommunications landscape less competitive. In my opinion, it will have no negative effects whatsoever on the County. Indeed, the merger may be beneficial to us in that it combines two companies with unique niches and complementary technologies who together can leverage their backbones to provide the County even better data and telecommunications services than it already receives.

Dated: April 18, 2006



Angel Petisco
Assistant Director
Enterprise Technology Services
Department
Miami-Dade County, Florida

E. R. SNELL
CONTRACTOR, INC.



Statement of Charles Stubbs (ER Snell Contractor, Inc.)

1. I am the IT Manager for ER Snell Contractor, Inc. ("ER Snell"). ER Snell is a construction contractor specializing in road and bridge construction in the State of Georgia. The company is more than 75 years old, and I have been with ER Snell for the past fourteen years. My responsibilities include the acquisition and management of telecommunications and IT products and services for ER Snell.

2. ER Snell is based in Snellville, Georgia (outside Atlanta) and has about a dozen primary facilities, with multiple smaller locations, in the Atlanta, Georgia area.

3. ER Snell uses both voice and data services. Our current annual telecommunications expenditures are approximately \$150,000. Very recently, ER Snell signed an agreement with BellSouth to deploy an MPLS/VPN network connecting our primary locations.

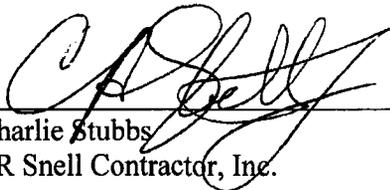
4. We are aware of the alternatives available to us and have considered several of the competitive local exchange carriers including USLEC, XO Communications and Cbeyond to satisfy part or all of our needs. The lower prices offered by CLECs were attractive, but on balance we opted to pay more to benefit from greater customer service.

5. The scope of BellSouth's services, and the personal attention available through BellSouth's local offices is extremely valuable, and we look forward to continued growth in these areas after the merger. We are already prepared to transition service to VoIP as our current



commitments wind down, and the BellSouth network is capable of supporting that technology. We understand that a stronger Cingular, with unified ownership, should offer us broader mobile options in the future. We currently have a corporate contract with Nextel for mobile communications, and we find the “direct talk” feature very valuable for communications at construction sites. Now that Cingular has a similar push-to-talk feature, we anticipate offering Cingular the opportunity to compete for that service when our Nextel contract expires.

6. We are not concerned about the effects of the BellSouth – AT&T merger on our present and future business.



Charlie Stubbs
ER Snell Contractor, Inc.

WRFMAIN 12482015.1

Statement of Carlos Cabrera (Exide Technologies)

1. I am Vice President and CIO of Exide Technologies, headquartered in Alpharetta, Georgia. Exide is the world's largest independent producer of lead-acid batteries. I am responsible for Exide's global IT infrastructure, with over 100 people reporting to me in the U.S., Europe, and Australia. Exide spends well in excess of \$1 million each year on telecommunications.

2. AT&T is currently Exide's primary telecommunications provider in the U.S., for both voice and data, including our frame relay network. MCI is currently our primary telecommunications provider in Europe. We also use a network provider called MegaPath in connection with some of our smaller offices. Our current contract with AT&T expires in August of 2006.

3. Early in 2005, we sent an RFI to 11 telecom providers, and seven providers participated in our RFP. Those participants included AT&T, French Telecom, MCI, British Telecom, and Sprint. We then narrowed that field of bidders down to two finalists and eventually chose British Telecom as our future global provider.

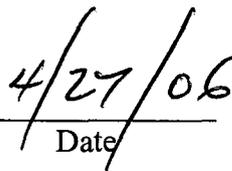
4. After an extensive search for our next telecommunications provider, I would say that the market for telecommunications providers is very competitive, and I don't believe that the proposed merger between AT&T and BellSouth will have a negative impact on the competitiveness of the market.

5. For one thing, I view AT&T as a more global company, while BellSouth is primarily a regional, U.S.-based company.

6. I believe the proposed merger between AT&T and BellSouth would create a much stronger player for U.S.-based companies, which should result in lower cost and better service. I do not oppose the merger.



Carlos Cabrera



Date



FARMERS

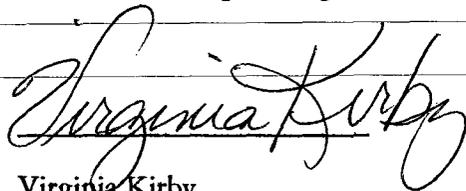
4680 Wilshire Blvd.
Los Angeles, CA 90010
Bus. (323) 932-3200
Fax (323) 932-3101

STATEMENT OF VIRGINIA KIRBY (FARMERS INSURANCE)

1. I am Head of Global Networks and Telecommunications at Farmers Insurance Group of Companies ("Farmers Insurance"). Farmers Insurance is based in Los Angeles, California and operates in 41 states across the country. Our agents, independent contractors and independent agents, along with Farmers Insurance employees, are responsible for servicing more than 15 million customers.
2. I have been with Farmers Insurance or its parent company for over 20 years. I have been involved in the purchasing of telecommunications services for 15 years and at my present level of responsibility for 10 years. I am responsible for all network services, including engineering, operations and strategy, and for all data networks and voice networks in North America and Europe.
3. Farmers Insurance purchases \$34 million in telecommunications services from AT&T annually. AT&T provides voice services, both long distance and some local service; all of our WAN services; 90% of our internet services; and a limited amount of broadband and professional services. AT&T is also our back-up provider in Europe. We purchase some wireless services from Cingular.
4. Our annual telecommunications spending is \$101 million for North America and \$74 million for Europe (of which approximately \$62 million is outsourced). We currently purchase approximately \$2.5 million of local services from BellSouth.
5. We also purchase services from a number of AT&T's competitors, including local voice services from Verizon and Qwest and other local providers; cellular services from Verizon and Sprint; data services from Cisco, Unisys, INS, and ISS; Internet services from Verizon and Sprint; and all our European services from Equant.
6. Approximately 18 months ago, we renewed our contract with AT&T for all of the services we that we currently purchase from AT&T. Although we did not go through a formal RFP process at that time, we approached MCI for a quote on those services. We then took that quote back to AT&T and said that we would switch to MCI unless AT&T either matched or beat the prices offered by MCI. AT&T did, and we renewed our contract with them.
7. In North America, I view Verizon/MCI as a primary competitor to AT&T. With respect to local service, Verizon, Qwest and other local providers compete with AT&T. I believe that the entrance of Vonage and the cable companies into the market will totally change the current landscape. I do not view AT&T as competitively strong in Europe.

8. The integration of AT&T and SBC has gone amazingly well since SBC's acquisition of AT&T. Farmers Insurance was an SBC customer prior to the merger, and former SBC services have dramatically improved. Prior to the merger, Farmers Insurance rarely saw the SBC account team, but now the account team is far more responsive. AT&T's service has also been strengthened. Farmers Insurance has reaped the benefit of the AT&T/SBC merger.

9. I believe that Farmers Insurance will realize similar benefits from this merger. I anticipate improved operations and account services, and it will be convenient to have all of our services covered by a single contract. I also believe that the consolidation of the ownership of Cingular offers significant potential for the development of new technology.



Virginia Kirby

6-9-06

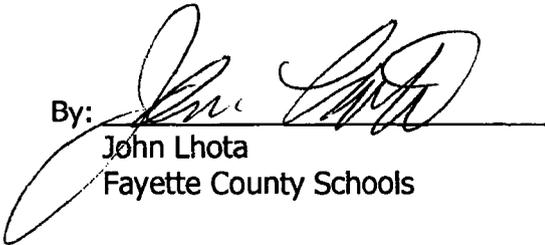
DATE

STATEMENT OF JOHN LHOTA
(FAYETTE COUNTY SCHOOLS)

1. I am the Director of Technology Services for the Fayette County School system, which encompasses 29 separate locations. My responsibilities in this role are functionally equivalent to those of a CIO in a business organization. I have held this position for the past two and a half years.
2. With regard to telecommunications procurement, I am primarily responsible for our data purchases. In this regard, we purchase a wide-area network for our 29 locations and Internet access services.
3. In selecting a provider for our data services, we use a formal bidding process. In addition to inviting specific partners to submit bids, we publicly post the bid requirements for 30 days so that any qualified firm can participate.
4. In our most recent bid, we received responses from six qualified bidders – BellSouth, Contera, AGL Resources, ANS, Layer 3, and Alcatel. The bid was ultimately awarded to BellSouth and that award was approved in December 2005. Although AT&T would be a qualified responder, they did not submit a bid and I did not solicit a response from them (by comparison, if BellSouth did not submit a bid, I would have made a call to make sure they knew that we were seeking bids for this contract).
5. The decision by AT&T and BellSouth to merge did not come as a particular surprise to me. The merger has the potential to benefit the county if it combines BellSouth's customer support with AT&T's broader product offerings and ability to innovate.

Dated: 5-16-06

By:


John Lhota
Fayette County Schools

STATEMENT OF DENNIS KLINGER
(FLORIDA POWER & LIGHT CO.)

1. I am Chief Information Officer of FPL Group, Inc., whose principal subsidiary is Florida Power & Light Co. ("FPL"), a Florida-based power utility that serves roughly 8 million customers in Florida. FPL Group, Inc. also owns FPL FiberNet, LLC ("FiberNet"), a fiber-optic network carrier in the State of Florida and holds power generation assets in more than 20 U.S. states.

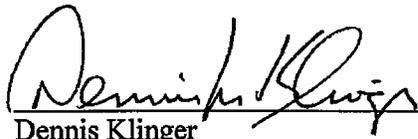
2. In areas where FPL is unable to internally supply its own telecommunications needs through FiberNet, its primary service provider for voice and data services (except with regard to long distance) is BellSouth. FPL has an excellent working relationship with BellSouth, and, although FPL has other CLEC choices, BellSouth is the principal provider of local voice service to FPL. FPL purchases additional telecommunications services such as data services, Internet access and telecommunications equipment from FiberNet, AT&T, Verizon and others. For long distance service, FPL's primary service provider is AT&T.

3. FPL reevaluates its telecommunications contracts approximately every two years. In choosing a service provider, FPL often issues an RFP to a pre-selected list of providers based on recommendations from outside sources as to which providers have the best services in designated areas. FPL is willing to consider every service provider and has solicited proposals not just from BellSouth and AT&T, but also from several others, including Verizon and Sprint. I have never had any concerns about insufficient choice among providers and feel that the market across the entire range of telecommunications services and equipment is quite competitive.

4. I have no concerns about the proposed BellSouth and AT&T merger. In fact, I believe that the merger will benefit FPL. AT&T is likely to bring more aggressive dynamics to BellSouth's offerings, making it a better competitor. For example, the merger with AT&T will

improve BellSouth's access to beneficial technologies. Additionally, a merged BellSouth/AT&T will be better able to cover FPL's entire geography, allowing FPL to take advantage of a more seamless network. The combination of the two companies should provide a good mix of their complementary services and I am excited to receive the benefits of AT&T's new technologies and geographic reach coupled with the stability of the long-term relationship FPL has enjoyed with BellSouth. Moreover, the merger will allow the combined BellSouth/AT&T to provide a range of services and an attractive network to compete with the newly combined Verizon/MCI. I do not believe the merger will harm competition for any telecommunications service or equipment as there are plenty of good suppliers available.

4/19/06
Date


Dennis Klinger
Florida Power & Light Co.

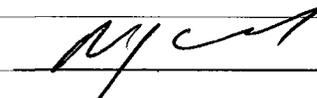
STATEMENT OF MIKE WALD (FLOWSERVE CORPORATION)

1. I am Vice President for Information Technology at Flowserve Corporation., a position I have held for seventeen months. Previously, I was Director of Information Technology at Flowserve. I have worked in IT management at various companies for about twenty years. As Vice President for Information Technology, I am responsible for global infrastructure for Flowserve, including telecommunications, networking, infrastructure, hosting relationships and sourcing relationships.
2. Flowserve is a manufacturer of pumps, valves, and seals with 220 locations in fifty-six countries. Approximately forty percent of our operations are in the North American region, forty percent in Europe and the Middle East, ten percent in the Asia-Pacific region and 10 percent in South America. Our overall telecommunications budget is approximately \$9.5 million annually.
3. AT&T supplies us with a managed global network containing 150 nodes, which represents about 77% of our international network. It provides bandwidth for routing, four Internet data centers, and manages our global IP telephony phone system. This IP telephony system currently encompasses twelve sites and will soon be expanding to thirty sites. AT&T also provides long distance services and calling cards for our domestic employees. Through SBC, it provides local telephone service in the traditional SBC footprint. Cingular is our primary domestic wireless carrier.
4. BellSouth provides local telephone service within its nine-state geographic region, but I do not view BellSouth as a viable option for any services other than local telephone services. BellSouth simply is not large enough and does not have the geographic scope necessary to supply other services to Flowserve.
5. I do not believe that breaking up a contract to take some services from BellSouth where it is capable of providing them and some from other providers is a viable option for Flowserve. With multiple contracts, management costs increase. Moreover, when a network contract is broken up, the individual vendors do not have the broad end-to-end view of Flowserve's operations necessary to understand our business. I want to deal with one vendor who can manage a total network so we can build pumps, valves and seals. I am not interested in building a global network of vendors who can point fingers at each other when things go wrong.
6. At the time we entered in to our current contract with AT&T, we got bids from BT, KPN, and MCI as well as AT&T. If we were to replace AT&T as a vendor today, I would consider BT, Verizon and Sprint.
7. We are not concerned with the loss of BellSouth as a potential local competitor to AT&T. Much of our local pricing is regulated by the states, there are other competitors and I

view local telephone service as primarily a consumer technology that is becoming increasingly obsolete. I would prefer to move all our communications on to our backbone network -- in fact I hope to accomplish this within five years.

8. As a result, I have no concerns about the potential AT&T acquisition of Bell South. If anything, it could benefit us by bringing Cingular under the control of a single company. In business, as with kids, when there are two parents there can be conflict. I am looking forward to one owner driving one way. In addition, the merger would increase the volume of our spending with AT&T, thus increasing our ability to get the best price.

DATED: 6 June 2006



Mike Wald
Vice President for Information
Technology
Flowserve Corporation

DECLARATION OF JAMES DEATS

1. I am James Deats, Senior Vice President and Chief Information Officer for Fred's, Inc. Fred's is headquartered in Memphis, Tennessee and operates 621 discount general merchandise stores in fifteen states primarily in small or mid-sized towns in the southeastern United States. I am responsible for final approval of all telecommunications purchases.

2. Fred's purchases telecommunications services from BellSouth, AT&T, Verizon, and AllTel, among others. BellSouth is our primary provider of data services including our Wide Area Network ("WAN") and MPLS. BellSouth also provides us with long distance, local voice, and calling cards. Our purchases from BellSouth come to about three million dollars annually.

3. We also purchase local voice services from AT&T and AllTel. Verizon supplies Fred's with both local voice and wireless service.

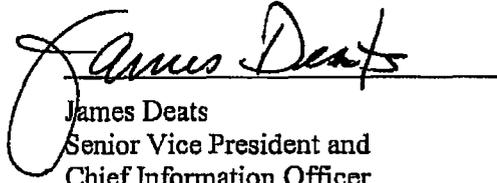
4. Following an RFP process, we entered a contract with BellSouth for our WAN in April 2006. The other bidders for that contract were AT&T, New Edge Networks, and Loss Prevention Management, or LPM. LPM specializes in broadband networks for retail customers. Although we selected BellSouth on the basis of price and ability to meet our needs, the other bidders remain viable options and I consider both New Edge Networks and LPM to be strong contenders for our future business.

5. Fred's has not considered MCI as a possible supplier due to uncertainty associated with its recent bankruptcy. We have had positive experiences with Verizon, however, and we would consider Verizon/MCI as a potential supplier for our data network in the future.

6. Fred's has converted the voice network connecting its stores and distribution centers to VoIP. We estimate that VoIP has saved us between 50 and 70 thousand dollars annually by reducing our switched long distance usage.

7. Overall, I have no concerns about the proposed merger of BellSouth and AT&T. BellSouth is one of many companies which is currently able to meet Fred's voice and data requirements. The merger will not reduce competition for any service we purchase and we will continue to have ample alternatives from which to choose.

Date:


James Deats
Senior Vice President and
Chief Information Officer
Fred's, Inc.

STATEMENT FROM PAUL BALLEW

1. My name is Paul Ballew, Vice-President of Information Services at Gainesville Bank & Trust. We are based in Gainesville, Georgia with about 40 locations in the Southeast. I have held this position for 18 months and am responsible for purchasing all telecommunication services for the bank. I previously held a position with similar responsibility at another bank located in Florida.

2. Gainesville spends about \$400,000 annually on telecommunications services. We purchase from BellSouth frame relay, point-to-point circuits, VPN, local voice, and long distance service. In a few counties, we also purchase local services from Alltel. Fidelity National Financial provides us with data connectivity between some of our locations.

3. I believe that the proposed merger of BellSouth and AT&T will have little direct effect on Gainesville Bank. It may allow us to leverage our volume in negotiations. On the other side of the balance, I am confident that following the merger sufficient alternatives will remain in the marketplace to protect our leverage in contract negotiations. I am familiar with DeltaCom and USLEC and understand that there are other competitive LECs to which we could turn. I also believe that the combined company will better able to offer us more options and new products in the future.

Date:

5-3-06



Paul Ballew
Vice-President of Information Services
Gainesville Bank & Trust

Declaration of Kris Spivey

1. I am the Director of Operations for the Gaston County Schools, which comprises 53 schools in North Carolina.
2. We purchase local voice, long distance, internet, and Metro-Ethernet services from BellSouth. They have been our provider for the past five years, after winning a bid for those services. Other bidders five years ago were Concord Telephone (CTC), Time Warner Cable (for internet), as well as others. AT&T did not provide a bid. BellSouth won the bid based on their price and service. This contract expires next year, and we will seek competitive bids at that time. I am not sure who the other bidders will be, but I do believe CTC will submit a bid.
3. A new service that we are looking to obtain, which will be sought through the bid next year, is an IP trunk to provide voice over the Metro-Ethernet. In other words, it would be a VoIP solution. We would lease some analog lines only for 911 type services.
4. I do not see anything bad about the merger between BellSouth and AT&T. I do not believe it will change anything.

May 2, 2006


Kris Spivey



To Whom It May Concern:

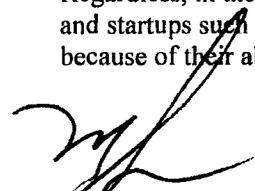
Global Response is a private company that has been family owned since 1974. Global Response began operating as a small telephone answering service and continues to provide those services to businesses nationwide. Through a number of acquisitions, the company has grown in size and has branched out into other areas and services. Today, Global Response's primary business is providing contact center services, particularly in the catalog industry. In addition, Global Response complements this business by operating a fulfillment facility to pack and ship orders and handle returns. What once was a local business now serves customers across the nation and internationally.

Bellsouth has been providing Global Response with service for over thirty years and is a valued supplier. Global Response relies on Bellsouth for its primary bandwidth. Global Response has a contract with Bellsouth to provide fiber directly to its building and to operate an OC-3 smart ring for the next couple of years. Thus, Bellsouth currently handles the backbone of Global Response's business. When we decided to enter into the contract with Bellsouth, we considered a number of other providers including Global Crossing and Level 3, but neither could match Bellsouth's level of reliability. Recently, however, we learned Level 3 has installed fiber on our street, making Level 3 an attractive alternative for fiber and other services such as VoIP in the future. We believe providers that can offer fiber bandwidth will be successful competitors in the telecom market.

Bellsouth is Global Response's primary Internet provider. Global Response also has a secondary Internet provider, Internap, because our network must remain redundant and resilient. We also had considered Global Crossing, Sprint and Level 3 when making purchasing decisions relating to Internet providers.

For other telecom services, Global Response utilizes the services of Bellsouth and a number of BellSouth's competitors. For example, Global Response previously worked with Bellsouth for DID numbers, but has since switched to an alternate carrier that unlike Bellsouth does not charge fees for this service. For long distance service, Global Response utilizes Qwest and Paetec. We also considered Global Crossing for long distance services and maybe we will in the future.

We do not believe that the merger between Bellsouth and AT&T will result in higher prices for our business because there are competitive alternatives. Global Response can turn to these alternatives providers if it becomes dissatisfied in the future with the merged company's service or prices. Regardless, in the future, we will continue to look at alternatives for telecom services including Level 3 and startups such as Vonage and Skype that are becoming competitive players in the telecom market because of their ability to provide fiber bandwidth and other services.



Michael Shooster
COO

STATEMENT OF JON KLEIN
(GMPCS PERSONAL COMMUNICATIONS)

1. I am the Vice President and General Manager of GMPCS Personal Communications, Inc. ("GMPCS") and have been in this position for the past 6-7 years. GMPCS provides mobile satellite phone equipment and services. I am responsible for the day to day operations of the company. The individuals responsible for our company's telecommunications purchases report to me.

2. Our company purchases local and long distance voice services and dedicated internet access via a T-1 line. Currently, we use BellSouth for all of our telecommunications needs. Until about two months ago, however, we used NOS Communications, Inc., a small carrier in Las Vegas, for our long distance services. We switched to BellSouth after they offered us a better price.

3. My contract with BellSouth is not formally renewed, but we do periodically review the prices we are getting to make sure they are competitive. Although we have not sought out other carriers, we have been approached by other carriers from time to time and I am familiar with the other choices available to me. I have not felt the need to switch because I have always had a competitive price.

4. With the exception of a one-month trial of AT&T Wireless cell phones, GMPCS has never used AT&T for any of its telecommunications services.

5. I am not opposed to the merger of BellSouth and AT&T. If anything, my company will benefit from the larger resources of a global carrier. For example, we periodically make international calls to ships that are at sea and I believe that after the merger I may receive lower prices for these types of calls relative to what BellSouth can currently offer.

Dated: _____

5-5-06

By: _____


Jon Klein
GMPCS Personal Communications, Inc.

Declaration of E. Scott Futrell

1. I am the Chief Information Officer of the Gwinnett County Public Schools, which comprises 106 elementary, middle and high schools in the metropolitan Atlanta area. We are the largest employer in the State of Georgia. I have held my current position for the past 4 years.
2. We purchase metro-Ethernet services to connect our schools to the central offices from BellSouth. I expect that when we seek proposals prior to the renewal of that contract, we will seek them from BellSouth, Charter Communications and any other large system providers available at that time. We also obtain our local and long distance voice services from BellSouth.
3. We purchase some of our Internet from Charter. We recently switched from BellSouth when Charter provided us with a better price. We also use voice over IP for our central office and expect to expand that technology in conjunction with our planned growth.
4. We are looking for opportunities in fiber-based, monitored, layer 2 networks for our voice and data to ride on. That could help reduce some of the expenses we incur for data, voice and internet services with BellSouth and Charter.
5. We believe the acquisition of BellSouth by AT&T will enable the combined company to provide us with a stronger support offering and more resources. Our analysis of the proposed acquisition does not indicate any risk to the school district at this time.

May 8, 2006

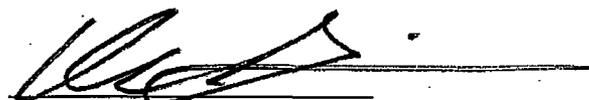


E. Scott Futrell

Confidential

Statement of Crawford Gallimore, Hamilton-Ryker

1. My name is Crawford Gallimore. I am the Chief Manager and Financial Officer of The Hamilton-Ryker Group, LLC (dba The Hamilton-Ryker Company), headquartered in Martin, Tennessee. Hamilton-Ryker also has offices in Mississippi, Kentucky and other parts of Tennessee. Hamilton-Ryker provides personnel services for local businesses. My business partner and I have operated the Company since its founding in 1971.
2. My responsibilities include purchasing telecommunications services for Hamilton-Ryker. We currently use Bell South for voice and data services where Bell South is located, and long distance. We use Frontier in Martin, Tennessee, and Kentucky Alltel in Lexington, Kentucky, and we use Verizon and Nextel in some markets. We also have a cable backup system through Charter. Our annual budget is \$153,000 for phones, \$23,000 for cell phone and \$8,000 for data lines.
3. I generally go into the marketplace for telecom every 2-1/2 to 3 years, depending on the available technology and expiration of our contracts. I have used an outside network administrator in Memphis to help us make our technology decisions. I generally rely on them to keep up with technology and available vendors. My perspective is to go to the marketplace and see what services are provided. We have more options in the cities, but we do not have a lot of options "in the provinces."
4. We changed our data provider from Sprint to Bell South about five years ago. I also considered Qwest and AT&T at the time, but went with Bell South because it had local service in so many of my markets, which the others did not have.
5. My preference is to use one vendor for as many services as possible. Bell South provides a full range of services and has the reputation, foot print and size to take care of our needs. In the past, I have been "whip-sawed" by multiple vendors, who sometimes get into finger-pointing if services fail, so it is important to me to have one-stop shopping.
6. The Bell South-AT&T merger probably will not have an immediate impact on my business. Because I prefer one-stop shopping, if AT&T could bring other technologies to what I already get from Bell South, I expect that I would be able to take advantage of this. I think that this merger could only enhance the application of new technologies.


Crawford Gallimore

Statement of Gil Bailey, Harrison County, MS E911

1. My name is Robert G. Bailey, and I go by "Gil." I am the Telecom Manager for the Harrison County, Mississippi Emergency Communications Commission. Harrison County is on the Gulf Coast and includes the cities of Gulfport, Biloxi, Long Beach, Pass Christian and D'Iberville.
2. I have been in my current position for approximately six years, and I have been involved in 911 operations in one way or another since 1978. In my current job, I am responsible for all 911 service for the County. This includes coordinating public safety dispatch operations through six "PSAPs," or public safety answering points, where 911 calls are received. We also provide 911 equipment for Keesler Air Force Base and for a local emergency medical provider.
3. The County purchases for its 911 operations network services, customer equipment, maintenance services, technology updates and training. We basically purchase all these services from BellSouth. The one exception is Keesler Air Force Base. There, we interface with the federal contractor, which is formerly KMC, now owned by Century Telephone. Each of the municipalities also has local service from BellSouth.
4. Our current annual budget for telecom services for our 911 operations is about \$600,000. The total County budget for all telecom is a lot more.
5. In the usual way that we purchase telecom services and equipment, the County's 911 Commission first decides that it wants to do an update. I am then tasked to look at what's out there, determine pricing, maintenance and other services, and a company's long-term commitment. The Commission evaluates this information and decides what to do. The State has an express product list, that has on it BellSouth, Motorola, TCI and 911, Inc. Occasionally I get some quotes outside of this product list, but we generally hold to the express product list unless there is a specific reason to make an exception. I have no role in updating the list. I try to keep up on new technologies that would enhance our operations. So far, Bell South has consistently had the lowest prices and best long-term solutions, including their Evergreen software.
6. The County is wrapping up a County-wide upgrade for all dispatching operations. We have changed over to Zetron equipment from BellSouth. I expect that the life cycle for this equipment will be about five years, so I do not expect upgrades in the near future. I understand that this equipment is capable of VOIP, so we would be able to process these communications in the future.
7. I have not had any recent experience with AT&T. I do not consider it a competitor for the services provided to the County by Bell South. It does not provide 911 services. I consider it more of a long-haul provider.
8. I have no problem with the Bell South-AT&T merger, because I do not see it impacting the County's 911 operations. I hope to keep getting the good service provided by Bell South.


Robert G. Bailey Jr, E911

STATEMENT OF RICK HONEYCUTT (HAYWOOD COUNTY, NC)

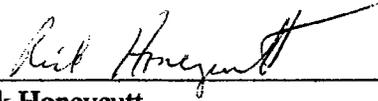
1. I am the Interim County Manager for Haywood County, NC, a position I have held since January 2006. Prior to becoming Interim Manager, I was the Assistant County Manager for six years.

2. Haywood County is a rural area, west of Asheville and adjacent to North Carolina's border with Tennessee. There are about 52 County buildings and numerous employees with needs for telecommunications products and services. I have principal responsibility for purchasing those products and services, including negotiating contracts as necessary or appropriate subject to the oversight and authorization of the Board of County Commissioners, to which I report.

3. The County is a significant consumer of telecommunications products and services, with a monthly budget of about \$10,000. BellSouth is the County's provider with respect to 911 equipment and dispatch services, and we are currently working with them on upgrading our dispatch system in conjunction with the County Sheriff's Office and our Emergency Operations Center, including landlines, wireless communications and maintenance of our Automatic Location Identification database. Other vendors with which the County does (or could do) business with respect to fiber connections between County buildings, wireless services, internet equipment and cellular services include Mitel, USLEC, Verizon, SPRINT, Nortel, Advance Communications, and Winncom. AT&T is a long-distance service provider in our region.

4. I am generally familiar with the prospective merger between BellSouth and AT&T through news media reports. We do not perceive BellSouth and AT&T as direct

competitors in terms of the services each provides in our area, and I have no reason to believe that the proposed merger would diminish competition or adversely affect the County's interests. BellSouth is a very strong service provider and my general sense is that its merger with AT&T would only strengthen the company and enhance the quality and range of services it provides.



Rick Honeycutt
Haywood County, NC

**STATEMENT OF JOY BRINKER
HILTON HOTELS, INC.**

1. My name is Joy Brinker and I am Director of Converged Technologies for Hilton Hotels. I am in charge of procuring voice services for our hotels worldwide. I am also responsible for selecting preferred vendors, i.e. deciding which vendors can bid on voice services contracts. Additionally, I handle the Hotel's global cellular services and portions of high speed internet services. I also coordinate the annual renewal of all enterprise contracts. I have been employed by Hilton Hotels, Inc. since 1993, and have been in my current position for the past six years. Prior to joining Hilton, I worked for AT&T as a National Account manager from 1972 until 1989.
2. Hilton is a global hotel company with over 3,000 hotels in cities worldwide. Our corporate headquarters are in Beverly Hills, California.
3. Hilton Hotels fall into three branding categories: those owned outright by Hilton, managed by Hilton, or franchised by Hilton, and our telecommunications needs vary depending on each location's brand. We work with numerous vendors for our telecom services, including AT&T, Verizon, Broadwing, and Sprint.
4. We spend approximately \$50 million annually for telecom services. Approximately \$30 million is spent with AT&T, \$4 million with BellSouth for local services and roughly \$16 million for all other providers.
5. Hilton generally uses a formal RFP process for bidding on telecom contracts. For each new contract negotiation, we issue an RFP to three bidders from our preferred vendor list, and select the vendor based on services they can provide our company as well as price. Local services are bid upon using this process every time. For frame relay contracts we do not have a formal RFP process, rather we renegotiate existing contracts. Our enterprise contract has been in effect for the past thirteen years, and has not been renegotiated at all during that time. However, the contract is set to expire in June 2008, and we plan to issue a formal RFP prior to the expiration date.
6. Hilton plans to begin using VoIP on a larger scale in the very near future. We are currently in the process of upgrading our corporate systems for VoIP. I am now

removing all PBX equipment and installing equipment to allow for the use of VoIP. Two hotel locations in Memphis are already using this technology.

7. I believe that the telecommunications market is very competitive. There are more than ample vendor options at this point.
8. I believe that the merger of AT&T and BellSouth will expand AT&T's product line. BellSouth and AT&T are not competitive entities at all. I believe the merger will benefit individual consumers as well as enterprise customers.



Joy Brinker
Dir. of Converged Network Technologies
Hilton Hotels

5-31-06

Date



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Statement of Layfield Long (Historic Tours of America)

1. For the past four years, I have been the Chief Information Officer for Historic Tours of America. Historic Tours of America provides vacation experiences through retail stores, tours, and tourist attractions located in six cities across the United States – Key West and St. Augustine, Florida; Savannah, Georgia; Washington, D.C.; Boston, Massachusetts; and San Diego, California. Although our business varies seasonally, we have up to 1,200-1,300 employees at a time and serve over 2,000,000 guests annually. Our home office is in Key West and that is where my staff and I manage our nationwide purchases of telecom services.

2. Historic Tours has been interested in consolidating our telecom services from multiple providers into a single service provider that can provide all of our local, long distance, and data services. Multiple providers make it more complicated to procure and maintain services and process bills. This is particularly true because our operations are geographically dispersed. As a result, where possible, we prefer to consolidate service providers.

3. BellSouth is our chosen telecom provider within BellSouth's footprint. We purchase local voice service, DSL service, and frame relay service from BellSouth and are considering adding Metro Ethernet. In addition, as soon as it became available, we switched all of our locations to BellSouth long distance – a nationwide solution that we have recommended to many other people. We also use Cingular Wireless as our nationwide provider of cellular service. Outside of BellSouth's footprint, we have used Sprint, Verizon, SBC, AT&T and PacBell for local and data services.

4. Out of all of the providers we currently use and have used, BellSouth provides us hands down with the best customer service. BellSouth's team approach is successful with everyone from the account team to the service order writer to the local installation managers providing responsive and superior service.

5. We are almost constantly receiving solicitations from telecom providers seeking our business. The vendors that give sales pitches to us run the gamut from Sprint to Verizon to Nextel – a who's who in the telecommunications industry. Within two weeks of seeing a new promotion on television, we will be overwhelmed with telemarketing calls pitching the

Members of:



new promotion. Though a number of these companies probably would be technically capable of providing the services that we currently purchase from BellSouth, we prefer to stay with BellSouth because of the service that we consistently receive.

6. The proposed merger between BellSouth and AT&T could be a wonderful development for Historic Tours of America. Ideally, we would like to purchase all of our nationwide telecom services from BellSouth. At present, however, that is not possible. To the extent that the merger will expand BellSouth's ability to provide services across the nation, the merger will be a great development for our company. The merger could simplify our maintenance, operations, and installation activities, which we believe would result in substantial savings to us in terms of both time and money. We are not concerned that the proposed merger will reduce the level of competition for our business. As stated above, there are numerous technically-capable companies that are seeking to provide services to us, and we have not seen any indication that that is likely to change in the near future. However, based on the service that has been provided, we prefer to work with BellSouth.



Layfield Long
Chief Information Officer
Historic Tours of America

DECLARATION OF IRIS REGISTER

1. I am Iris Register, Director of Administrative Services for H.J. Russell & Co., a construction, real estate development, and property management firm, headquartered in Atlanta, Georgia, with facilities located throughout the Southeastern United States. In my position, I am responsible for the procurement of telecommunications services for H.J. Russell. I have held this position for about eight years.

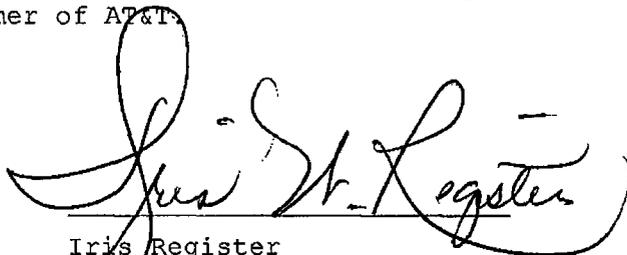
2. H.J. Russell purchases local and long distance service from BellSouth. We purchase frame relay service from MCI (now Verizon). We purchase cellular service from both Cingular and Nextel.

3. Although we are a long-time satisfied customer of BellSouth, there are a host of other telecommunications companies to which we could turn for these and other services if we so desired, including Broadwing, Cypress, Deltacom, Granite, Qwest, Sprint, Verizon/MCI, and XO, among others.

4. I believe that the merger between AT&T and BellSouth will benefit H.J. Russell in that it will expand BellSouth's product offerings and breadth of service, providing us with the option of having one-stopping shopping for all of our telecommunications needs. Indeed, AT&T and BellSouth should never been broken up in the first place.

5. Additionally, if in the future I become dissatisfied with the prices or services offered by the combined AT&T and BellSouth, I will continue to have multiple competitive options for the various telecommunications services purchased by H.J. Russell, especially since we are not now a customer of AT&T.

Dated: 5/10/06, 2006



Iris Register
Director of Administrative Services
H.J. Russell & Co.

**STATEMENT OF Dean Simon
(Iberia Bank Inc.)**

1. I am the Telecom Consultant for Iberia Bank, Inc. I am responsible for the procurement and negotiation of Iberia's telecommunications and network services contracts. I have worked with Iberia for 4 years, and have been in the telecommunications industry for over 25 years.
2. Iberia Bank, which is headquartered in Lafayette, Louisiana, is the state's second largest bank. It has approximately \$2.9 billion in assets and more than 50 locations throughout Louisiana.

3. Iberia Bank spends roughly \$1 million annually on wireline telecommunications services. We currently rely on AT&T for long distance service and our point-to-point T1 circuits, and we also procure data service and local voice service from BellSouth, CenturyTel, Cox Cable, and Kaplan. When placing new business, I will informally ask each of those companies to submit a bid for a particular service. For the most recent long term data service contract we signed, Iberia informally requested bids from BellSouth, CenturyTel, Cox Cable, and Kaplan, and we ultimately selected CenturyTel because of their fiber optics capabilities. In addition, Iberia Bank is currently using VoIP services wherever possible.
4. I do not believe that the proposed AT&T-BellSouth merger will harm competition. I have enough options to choose from, both large and small, when making telecom decisions. There is no monopoly in this industry. However, if the merger does not suit the market's needs, then the market will adjust and take care of it accordingly. The only change I see resulting from the merger will be one less bill for Iberia Bank to deal with.



Dean Simon
Telecom Consultant for Iberia Bank, Inc.

6/7/06
Date

Declaration of Greg Smith

1. I am the Department Manager for Information Systems of Honda Precision Parts of Georgia, LLC. Our plant, based in Tallapoosa, Georgia, opened on March 19, 2006. The division began in a temporary space in April 2005. Accordingly, we only recently purchased telecommunications services for the plant. Prior to then, we were sharing services with Honda Manufacturing of Alabama through a small T-1.
2. We purchase our local voice services from BellSouth, after also considering Sprint and Synchronet for those services.
3. Our long distance service is provided by Qwest as part of a corporate account Honda's headquarters negotiated.
4. Data services are delivered through a SONET ring from BellSouth. Equant provides the bridge from the SONET ring to Honda Manufacturing of Alabama. We also spoke to Sprint, AT&T, and Synchronet about providing those services.
5. I am not concerned about the merger between BellSouth and AT&T. I do not think it will affect the choices in my area and may improve pricing.

Dated. May 22, 2006


Greg Smith

DECLARATION OF BRIAN TEW

1. I am Brian Tew, Director of Information Services for Indian River Memorial Hospital in Vero Beach, Florida. Indian River is a 340 bed community, not-for-profit acute care facility. In my position, I am responsible for the procurement of telecommunications services for the hospital. I have been in this position for three years.

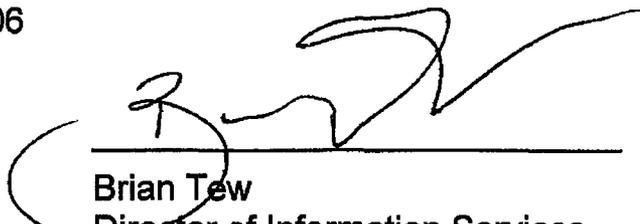
2. Indian River purchases metro Ethernet, local voice, and long distance service from BellSouth. We are currently in the early stages of investigating a VoIP solution for the hospital with Vocera.

3. While we are very happy with the services provided by BellSouth, we have the option of obtaining such services from any of the multiple vendors which solicit our business on a regular basis.

4. A primary reason for recently adding long distance to the list of services that we obtain from BellSouth was consolidation. Consolidation is useful because it serves to increase the ease with which service issues are addressed and also focuses accountability on a single provider. Consolidation of services with one provider also provides greater leverage to the hospital in negotiating terms with the service provider.

5. In the unlikely event that the combined company were to raise prices or decrease the quality of service offered, Indian River would have multiple vendors to which it could turn to serve its telecommunications needs.

Date: May 10, 2006



Brian Tew
Director of Information Services
Indian River Memorial Hospital

Statement of Larry Hanger (Innotrac Corporation)

1. I am the Senior Vice President of Client Services for Innotrac Corporation in Duluth, Georgia. I have discussed our telecom and data purchases with John Cummins, our Director of IT Operations, who is responsible for managing our voice and data network.
2. Innotrac delivers end-to-end marketing support, order fulfillment, and call center services to our customers. BellSouth uses us as a vendor of these services and is one of our larger customers. As a result of this customer relationship, we usually allow BellSouth the first opportunity to win and maintain our business.
3. We have eight distribution facilities across the United States and two call centers in Colorado and Nevada. We use BellSouth for local telephone service in all of our locations within BellSouth's footprint. Outside of BellSouth's footprint, we typically use the incumbent LEC. We also have used BellSouth as our exclusive long distance voice and data provider since the time they were first able to offer the service. Before switching to BellSouth, we used Sprint, MCI, and AT&T for long distance services.
4. BellSouth is also our primary carrier of WAN connections to each of our locations. We use Qwest as a secondary provider and have a few point-to-point data connections with other providers.
5. For wireless services, including cellular and wireless data, we use Verizon Wireless. Before Verizon we used Nextel. We also have considered using T-Mobile.
6. We have been very pleased about the level of customer service that we have received from BellSouth. BellSouth has provided us with strong account teams supported by good technical personnel and has always worked to build a relationship with us.
7. As both a customer and vendor, we have some hopes and concerns about the merger's potential impact on Innotrac. As a customer, I believe the proposed merger of AT&T and BellSouth could benefit Innotrac because the combined company may be able to offer a broader scope of service for a lower price. However, our company does not want to lose the high level of customer service that we have received from BellSouth. As a vendor, the merger provides us with the opportunity to offer our services to the larger company, increasing our business with the merged company and expanding into a larger geographical footprint. There is, of course, some uncertainty about whether the merged company will elect to continue to use us as a vendor. If BellSouth were to become a smaller customer of ours or were to

become less attentive to our needs, we would likely reallocate our telecom services to the other competitors in the marketplace, especially those that purchase our services.

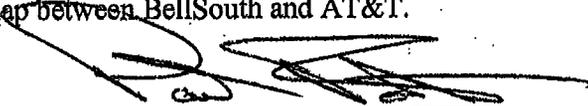


Larry Hanger
Innotrac Corporation

**STATEMENT OF PAUL FOSTER
(JAS Worldwide)**

1. I am the Chief Information Officer of JAS Worldwide. JAS specializes in international freight forwarding and is headquartered in Atlanta, Georgia. We have 152 offices in 76 countries worldwide with over 2,200 employees. JAS was founded in 1978, with revenues reaching approximately \$1 billion in 2005.
2. Prior to becoming the CIO of JAS Worldwide, I was Vice President of IT at JAS Forwarding (USA), Inc. and responsible for the selection of telecommunications services, including voice, data, and cellular/wireless. I have been employed by the company and involved in telecommunications procurement since 1997.
3. JAS uses both formal and informal RFP processes in procuring telecommunications services. JAS spends well over \$5 million a year on telecommunications services, including voice (both local and long distance), data (internet access and wide-area network), and cellular/wireless services. We also use VoIP in bits and pieces throughout the organization, and we see potentially huge benefits to us getting that capability globally in the future.
4. Because JAS is an international company, we highly value the ability to standardize our operations around the globe. This is also true in selecting which company to use for telecommunications services. One of the key factors in our decision to contract with AT&T for telecommunications services in the fall of 2005 is AT&T's global reach, which matches very well with the needs and locations of our company. With AT&T, we can have a single provider and point of contact to provide and support most of the telecommunications services that we need globally. Of course, competitive prices were also important to our decision. During the informal RFP process we used last fall, we had a number of telecommunications service providers present quotes, including Verizon/MCI and some regional carriers as well.
5. From JAS's point of view, I see the proposed merger between AT&T and BellSouth to be potentially beneficial, as it can be very helpful for companies like ours with many offices all over the world to be able to contract with a single

provider that has a large portfolio of services. For companies with international needs, I don't see much overlap between BellSouth and AT&T.



Paul Foster
Chief Information Officer

Date

APRIL 19th 2006.

Declaration of Bob Greenwell

1. I am the Network Communications Manager for Jewish Hospital and St. Mary's Health Care, a non profit health care facility with 70 locations in Kentucky and southern Indiana.
2. We use BellSouth for many of our services, including local voice, PRI lines on our main campus in Louisville, Kentucky, 200-300 business lines for our remote locations, T-1 lines, and metro-Ethernet.
3. We use NuVox for 7-8 PRI lines and local voice for three buildings that are not connected to our PBX. We found it was less expensive to purchase the 10-12 lines we needed for those buildings from NuVox than from BellSouth. We also use some other telecomm providers, such as AllTel and Brandenburg Telephone Co., in pockets of Kentucky where BellSouth does not provide services.
4. We purchase our internet access from the University of Louisville.
5. Our long distance is provided by Sprint and BellSouth. Sprint provides us with dedicated T-1s on our downtown campus, and either BellSouth or Sprint provide the long distance services for our remote locations. Qwest also provides us with a T-1 line to connect our Scottsburg, Indiana location to our Louisville campus.
6. We use a VPN for approximately 300 users, such as coders and transcriptionists who work at home, to transmit their work to the main database. We also use VoIP for our Intranet. I expect that we will move our call center, which is used to schedule patient procedures, to VoIP. That may ultimately grow to allow the physicians' offices to utilize the Internet to make their calls as well.

7. I am optimistic about the merger between BellSouth and AT&T. Perhaps we will be able to purchase the rather expensive T-1 that connects our Indiana facility from the merged entity less expensively. Although I have been in the business for 28 years and recall when the original AT&T was broken up, the marketplace is very different now with services such as cable and wireless.

Dated: May 9, 2006



Bob Greenwell

ROBERT B. GREENWELL
NETWORK COMMUNICATIONS MANAGER
JEWISH HOSPITAL & ST. MARK'S HEALTHCARE

HUGH CROMBIE DECLARATION

1. I, Hugh Crombie, am the Vice -President of Operations at Kentucky Bank. I have worked at the bank for over 40 years and held my current position for the last several years.

2. Kentucky Bank is headquartered in Paris, Kentucky with branches in Winchester, Cynthiana, Georgetown, Versailles, North Middletown, Wilmore and Nicholasville.

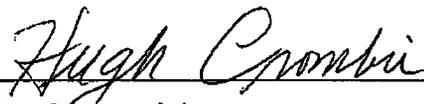
3. We spend about \$144,000 annually for BellSouth services, including local voice, frame relay, internet, long distance, and equipment. We also use AllTel fo r local service in four locations. In the past, we have purchased long distance service from Sprint, MCI, AT&T, and LDDS, a predecessor of WorldCom.

4. Kentucky Bank is currently making a transition to VoIP. To prepare, we took a look at several equipment v endors, including MiTel and InterTel, before we settled on BellSouth because it offered us the best pricing. In addition to giving us four -digit dialing between all of our branches, we expect that VoIP will lower our long distance costs and cut down on th e number of lines we need to purchase as we phase out switched voice service.

5. I am not responsible for purchasing cellular telephone service for Kentucky Bank. It is my understanding, however, that Cingular is our primary provider. We would like to have the option to purchase wireless and wire -line service from a single company as part of one contract. Among other advantages, I expect we would be able to gain better pricing by increasing our volume with one vendor.

6. I also believe that the proposed merge r will benefit Kentucky Bank by giving us access to AT&T's advanced technology. In view of the other vendors to which we could turn, I cannot see any downsides for Kentucky Bank from the proposed merger of BellSouth and AT&T.

Date:5-1-06



Hugh Crombie
Vice-President of Operations
Kentucky Bank

STATEMENT OF GLEN DUCOTE
(KINETIX BROADBAND, LLC)

1. I am General Manager and Chief Technology Officer of Kinetix Broadband, LLC (“Kinetix”) and am responsible for the company’s telecommunications procurement. With partner Network Telephone (recently acquired by Talk America), Kinetix operates as a Competitive Local Exchange Carrier (“CLEC”) for Central Louisiana, providing local voice and data services (offering DSLAM technology) to small and medium businesses. Kinetix is also a Tier 2 wireless provider, offering some local wireless loop services which it places on BellSouth’s network. In addition, Kinetix provides managed IT solutions and technical services, such as web and database design and security applications.

2. For those telecommunications needs that Kinetix can not supply internally, BellSouth is our primary supplier, providing us with local and long distance voice service as well as data transport and wholesale DSL, which we resell to our own customers. Kinetix is also in the process of testing VoIP technology, which is provided by Red Gap Communications of Forth Worth, Texas.

3. I value BellSouth’s network and have been satisfied with their prices and service. I do, however, regularly evaluate other prices in the market to confirm that I am receiving a competitive offer from BellSouth. In this regard, I am aware of several other available competitors, including Qwest, MCI and Cox, offering telecommunications services in Kinetix’s area.

4. The proposed merger of BellSouth and AT&T should have a positive impact on BellSouth and its customers, in addition to the small, rural community in which Kinetix operates.

The addition of AT&T's technologies and national network should expand BellSouth's service offerings to the benefit of its customers. I do not consider BellSouth and AT&T to be competitive substitutes for each other (for instance, I do not compare BellSouth's prices to those of AT&T when reevaluating our BellSouth contract) and thus do not believe the merger of the two companies will lessen competition.

Dated: 4-28-06

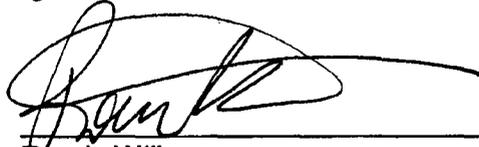
By: 
Glen Ducote
Kinetix Broadband, LLC

STATEMENT OF RANDY WILBURN

- 1. I am the Network Manager with responsibility for telecom procurement at Lane Furniture, a national furniture company headquartered in Tupelo, Mississippi. I have been with Lane for 15 years.**
- 2. BellSouth is Lane Furniture's primary telecommunications provider, serving our local, long distance and frame relay network requirements. Outside the BellSouth region, we also use Qwest for frame relay and long distance circuits, and other local phone companies for our local services needs.**
- 3. Our Internet services are currently provided by EBI Comm, which was recently acquired by XFone. We are considering moving this business to BellSouth because BellSouth is offering us a better combination of reliability and value than EBI. Comcast also provides us with a backup broadband connection to our DSL service.**
- 4. We also used Sprint for a time for a company we acquired in 2001, but decided to move the business to BellSouth because BellSouth offered us a better overall package.**
- 5. We purchase our telecommunications services in consultation with TalkSouth, a Birmingham-based telecom broker that offers best-in-breed solutions to its customers. TalkSouth helps us ensure that we get the best available price and service for all of our telecommunications purchases. Although we have been happy with BellSouth's services, TalkSouth keeps us aware of any opportunities in the market to get better value, whether from BellSouth or from others.**

6. I have no concerns about AT&T's merger with BellSouth

4/27/06
Date



Randy Wilburn



3001 Keith Street, NW / P.O. Box 3480 / Cleveland, Tennessee 37320-3480
(423) 472-9585 / WWW.LCCA.COM

STATEMENT OF TERRY LEONARD (LIFE CARE CENTERS OF AMERICA)

1. I am Chief Information Officer at Life Care Centers of America, a national provider of nursing, assisted living, retirement, home care, and Alzheimer's care services. We have facilities in twenty-eight states, from Massachusetts to Hawaii. I have been Chief Information Officer for a year and a half, and before that I was Vice President for Technical Service with Life Care. I have been with Life Care Centers of America for five and a half years and have twenty-five years experience in technology management with numerous companies.
2. As CIO, I am responsible for overall IT governance for Life Care Centers, and am responsible for all technology and telecommunications purchasing decisions. Over the past five years, AT&T has supplied us with a wide area network as well as long-distance voice services and additional services, including some T1 lines.
3. Recently, however, we went through a new RFP process and as a result we decided to award the contract to provide our wide area network to Verizon and will be moving those services from AT&T to Verizon. We will continue to buy long distance services from AT&T. The RFP process was conducted using an outside consultant, RangeComm, which provided recommendations after several months of analyzing our network needs and soliciting proposals from competitors. RangeComm recommended the Verizon WAN and AT&T long-distance, a recommendation we accepted.
4. Because BellSouth could not offer a nationwide network, it was not a meaningful competitor in this RFP. With access to BellSouth's strong southern DSL network, however, AT&T's offer would have been more competitive.
5. We have considered using VoIP telephony services, but our present voice rates are low enough that we have not aggressively pursued this option.
6. We do not buy local voice services from AT&T at all. We typically buy local service from the incumbent local exchange carrier. A company that is able to offer a true national contract for local services would be an attractive option, but no firm is able to do that today. Without the ability to offer a true national contract, AT&T is unlikely to be a competitor for local voice service in the future.
7. As a result, I have no concerns that the proposed merger will harm telecommunications competition .

DATED:

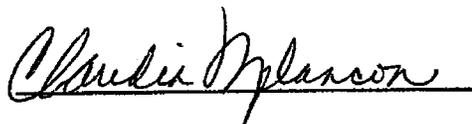
Terry Leonard
Chief Information Officer
Life Care Centers of America

Declaration of Claudia Melancon

1. I am the inventory control analyst for Louisiana Machinery, the Caterpillar dealer in the state of Louisiana.
2. We obtain our local telephone service from BellSouth, as well as two independent carriers, Latel Co. and Reserve Telephone. For the past four years, we have obtained our long distance service from BellSouth. Before then, we used Cable and Wireless, which went out of business. A new company acquired their assets, but we did not want to do business with them because their prices were high. So we sought bids from BellSouth and two other companies for long distance service. We chose BellSouth because of their rates and quality of service.
3. Internet is provided through a server at Caterpillar. We are in the process of considering how to move our voice services to the internet.
4. I think the merger of BellSouth and AT&T is great. I think the larger company will be able to provide us with great customer support. They will be able to take care of all of our service needs. I like the ability to deal with as few suppliers as possible. That way, when we have a problem, we know who to call. We don't have to figure out who the telephone provider is for the area that's not working, and then try to get them to fix it. With the new company, I'll be able to call just

one company and know it'll get fixed.

Dated: May 1, 2006

A handwritten signature in cursive script, reading "Claudia Melancon", written over a horizontal line.

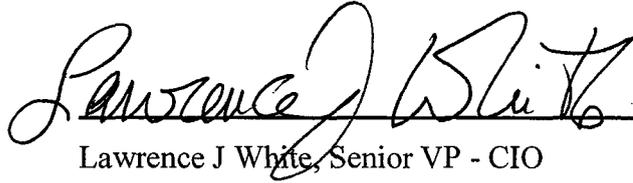
Claudia Melancon

**STATEMENT OF LARRY WHITE
(MACTEC)**

1. I am the Chief Information Officer (CIO) for MACTEC and have been in this position since March 2002 when MACTEC merged with Law Companies Group (LAW). Prior to being named CIO of the merged companies I was CIO of LAW from 1994 to 2002 and CIO of Weston, Inc. from 1989 to 1994. My responsibilities in these previous positions also included making decisions regarding procuring telecom services.

2. MACTEC is an engineering, environmental and construction services company with over 3,000 professional engineers, scientists, and administrative staff at over 85 locations throughout the U.S.
3. Our company presently purchases telecommunications services from AT&T for LD voice and data, and BellSouth for local phone service, leased lines, and voice conferencing. MACTEC also uses Nextel to provide Walkie-Talkie cellular services and Sprint for leased lines and wireless voice and data services.
4. MACTEC uses RFPs to procure all of its telecom services. Our last RFP was in August/September 2005. AT&T, Sprint, Quest, and MCI, along with BellSouth, SBC, and Solarcom (proposing a Tier 2 company) participated in the process. AT&T and Sprint were quickly selected as the two finalists because each could provide the services we needed for our 85+ sites throughout most of the United States, as well as offer the most competitive pricing. We also felt that both companies had demonstrated superior customer service and support. Ultimately, AT&T won the contract based on its past performance (service, support and accurate billing) and price. I have never considered BellSouth to be a viable alternative to AT&T or other Tier 1 telecoms because it does not have the necessary geographic coverage.

5. Each time we go through the competitive bidding process I feel that the participants competing for our business are aggressive. As a result, I believe that we have gotten good contracts in the past. However, if we find the major competitors do not meet our requirements, we will use other providers for significantly better prices. Overall, the market is very competitive at this time.
6. In my opinion, the merger between AT&T and BellSouth does not eliminate or appreciably reduce competition. My first thought when I learned about the merger was that if they became one company; MACTEC's purchases with the combined company would be greater, which could give us leverage to further lower our costs.



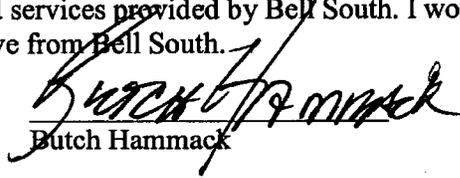
Lawrence J White, Senior VP - CIO
MACTEC, Inc.

May 1, 2006
Date

Confidential

Statement of Butch Hammack, Madison County, MS E911

1. My name is Butch Hammack. I am the 911 Coordinator for Emergency Management for Madison County, Mississippi. I have been in this position for approximately 2-1/2 years. My responsibilities include assigning 911 addresses to businesses throughout the County to establish phone service (for which a 911 fee is assessed) and coordinating responses to emergency events for four cities and one sheriff's office.
2. For our 911 operations, the County purchases network services and customer premises equipment, or CPE, such as phones at premises. I am an "influencer" in the County's purchase of these services and equipment. This means that I gather information on pricing and service for providers, make recommendations in person to the County Board of Supervisors, and request a vote on the recommendation. I generally do not ask for formal bids from providers. The Board of Supervisors makes all decisions on these purchases.
3. Bell South is the only supplier for 911 network services for the County. No other company has offered to provide this service. For equipment, four companies are listed on the State's approved bid list, meaning these are the companies we can choose from. They are Bell South, Motorola, 911 Inc., and TCI.
4. Our current budget for these services and equipment is about \$75,000 a month, and it is increasing.
5. The County is doing an upgrade of our 911 equipment. We have several sites and a call center that use different systems. For this project, I was told Bell South was ready to go, I got pricing proposals from Bell South and brought them to the Board, and the Board adopted the proposal. We were satisfied with what Bell South brought to us and that's what we adopted.
6. Because of the limited type of services for our 911 operations and the State's bid list, we have not tried any other vendors. We have been satisfied with Bell South for the services we need. I do not foresee using cell phone or wireless services for our operations in the near future.
7. AT&T is not a competitor of Bell South for our 911 services and equipment. Let me add this. I am completely satisfied with the goods and services provided by Bell South. I would not entertain any changes from what I currently receive from Bell South.


Butch Hammack

Statement of Jim Trotter (Management Services Network)

1. I am the Director of Operations for Management Services Network ("MSN"). MSN provides medical billing services, primarily for hospital-based physicians in the radiology and anesthesiology fields. The company is approximately ten years old, and I have been with MSN for the past six years. Among other things, my responsibilities include the acquisition and management of telecommunications and IT products.

2. MSN is located primarily in the southeastern United States. We have fourteen locations, all outside of major metropolitan areas. Our headquarters is in Columbus, Georgia. We also have operations in Wichita, Kansas and in Missouri.

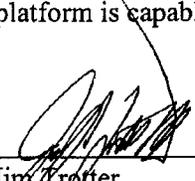
3. MSN uses both voice and data services, including local DID trunks and traditional long distance services. I expect that our current telecommunications expenditures are running at approximately \$250,000 or more annually. Last fall, MSN signed an agreement with BellSouth to deploy an MPLS/VPN network connecting the majority of our locations. That network is still being implemented.

4. Because our business locations are primarily in smaller towns outside of larger cities, MSN has historically looked to the resident local telephone company for the majority of its telecommunication services. These include BellSouth, Alltel, Deltacom, and NuVox in the southeastern states, and SBC in Kansas and Missouri. However, under these arrangements, it has been a burden on my people to attempt to manage our telecommunications needs from inside the company.

5. We talked to a number of companies in seeking to outsource our telecommunications management functions, including BellSouth, Sprint, Deltacom, and RoadRunner. Only BellSouth could provide the services we needed both at the majority of our locations and for connecting them to each other. We are, however, still considering using RoadRunner in southern Alabama because of its low prices for bandwidth.

6. It is especially important to MSN that we have a single point of contact for as many of our telecommunications requirements as possible and that we receive strong customer service. I do not foresee us changing from BellSouth as our primary supplier so long as they deliver as promised.

7. I believe the merger with AT&T could have some plusses for MSN especially to the extent it extends BellSouth's reach into areas where MSN intends to grow its operations so that we can maintain a single point of contact. I also expect that the merger will make newer technologies more readily available to us. For example, although we are not yet ready to pull the trigger on VoIP, our new BellSouth network platform is capable of supporting that technology.



Jim Trotter
Management Services Network



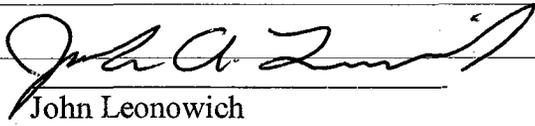
MANNINGTON®

P.O. Box 30, Route 45 856 · 935 · 3000
Mannington Mills Road FAX
Salem, NJ 08079-0030 856 · 339 · 5948

Statement of John Leonowich (Mannington Mills)

1. I am Director of Technology Services for Mannington Mills (“Mannington”). Mannington is a leading manufacturer of floor coverings and is headquartered in Salem, New Jersey. We are a privately owned company with several locations, including one location in Calhoun, Georgia.
2. I have general oversight of all of Mannington’s telecommunications services, including purchasing. I report to Mannington’s CIO, who reviews my recommendations, and I have sign-off authority on the contracts. I have been in this position for six years, and with Mannington for approximately 23 years. Of those 23 years, I have had some responsibility for telecommunications matters for 20 years.
3. Mannington purchases about \$10,000 a month in telecommunications services from AT&T. This includes local and long-distance service, network services, and Internet. In addition, we purchase some wireless services from Cingular (including both voice and data). We have had a relationship with AT&T for about 10 years, and we signed a new three-year contract in September 2005. We also use Qwest for some voice and data services, provided over dedicated T-1 lines.
4. During our contract process last September, we considered AT&T, Verizon, and BellSouth. In the end we chose AT&T, primarily because of the competitive price it offered and its service reliability. I also firmly believe that AT&T is the most technologically suited to our business.
5. The primary reason we did not select BellSouth to provide our long distance service is that we felt BellSouth promised services it couldn’t deliver. Although BellSouth made promises regarding its ability to serve our out-of-region needs, I did not have confidence that it would be able to do so. I view BellSouth as a regional provider that cannot compete on a national level with AT&T.
6. I believe competition in the telecommunications marketplace is healthy. Competition in the industry is important to Mannington. It keeps rates low and network reliability high. Our practice is to have at least two providers. AT&T knows this and knows it has to earn our business and stay competitive. I don’t think the merger will change this.

7. I think that the AT&T/BellSouth merger could bring benefits in terms of stability and technological advancement. There has been a great deal of instability with telecommunications companies in the recent past, and I hope that AT&T will be able to assure BellSouth's stability for the future. I also think that the merger will enable AT&T to invest more in research and development and to bring better products to market faster. I hope and expect this will enable AT&T to become more competitive both domestically and internationally, while expanding to BellSouth the great service we have come to rely on from AT&T.



John Leonowich
Director of Technology Services
Mannington Mills

5/1/06
DATE

Statement of Dave Ruby (Marriott International)

1. I am Senior Vice President of Information Resources for Marriott International. I have held this position for approximately six years. Marriott has over 2,500 hotels and timeshares throughout the U.S. and in more than 60 countries. I, along with another individual, am responsible for Marriott's technical infrastructure. Marriott spends in excess of \$100 million each year on telecommunications.

2. AT&T is currently Marriott's primary telecommunications provider in the U.S. We use AT&T for private line data service, managed internet service, virtual private networking, and data center hosting, as well as local and long distance phone services. We also use Qwest and Verizon for private line services. We currently use Sprint Nextel and Cingular for wireless services, and we also use a variety of local telephone companies worldwide.

3. We have used AT&T as our primary U.S. telecommunications provider for many years. We have a clause in our contract with AT&T that allows us to go through an annual benchmarking process. Every year we examine the current competitive rates for the various telecommunications services we utilize, and we sit down with AT&T to discuss how their current pricing measures up. This has allowed us to annually renegotiate our prices with AT&T based on current competitive rates in the market. AT&T has always been very responsive to these annual benchmarking renegotiations. In fact, under the terms of our contract, we have the right to remove services from the contract if AT&T is not responsive to renegotiations.

4. After examining the current state of the market for telecommunications providers, I would say that the market is extremely competitive, and I don't believe that the proposed merger between AT&T and BellSouth will have a negative impact on the competitiveness of the market or lead to increased prices.

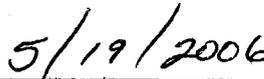
5. I believe that emerging non-traditional telecommunications providers, such as Skype, Yahoo, and other VOIP and cable providers, will keep the market competitive and keep prices low.

6. I believe the proposed merger between AT&T and BellSouth would create a healthy, viable, and strong company to compete with these emerging non-traditional telecommunications providers. The merged company will provide what many businesses are looking for: consistent, competitively-priced services, which will be the same all over the U.S.

7. I support the proposed merger between AT&T and BellSouth.



Dave Ruby

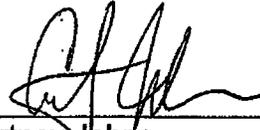


Date

STATEMENT OF CORTNEY JOHNSON

1. I am Senior Vice-President and Chief Information Officer for McGriff, Seibels & Williams, where I have worked for 21 years. My responsibilities include telecommunications procurement. McGriff is a fast-growing insurance brokerage firm headquartered in Birmingham, Alabama.
2. McGriff uses BellSouth as its primary telecommunications provider. We buy local, long-distance, and VPN data services from BellSouth. We also buy some local services for our offices located outside the BellSouth territory from SBC (now AT&T), and will use Qwest local services for a new office we are opening in Portland, Oregon.
3. Approximately a year and a half ago, we made the decision to switch to BellSouth for our long distance and data networking services, which were at that time provided by DeltaCom. Before deciding to move to BellSouth, we also spoke with DeltaCom, AT&T and Sprint, although we eliminated DeltaCom in the early stages of the process because we had experienced some issues with their customer support. We eventually chose BellSouth because customer service is a big issue for us, and BellSouth also offered attractive pricing.
4. I believe that the merger of AT&T and BellSouth will be very positive for McGriff. Because we have offices in the AT&T/SBC service area, the merger should help us reduce some of our expenses, and will also help us administer our telecom services more efficiently.

5. There are plenty of other vendors I can talk to in the event that I become dissatisfied with BellSouth (or the combined AT&T/BellSouth), so that I do not have any concerns about the merger's impact on McGriff's telecommunications options.



Courtney Johnson

May 16, 2006

STATEMENT OF DUANE HAMBY
(MEDQUEST ASSOCIATES, INC.)

1. I am Regional IT Operations Manager for MedQuest Associates, Inc. ("MedQuest"), an Alpharetta, Georgia-based company that operates more than 90 medical diagnostic imaging centers in 13 states. Diagnostic imaging supports other health care practices by using Magnetic Resonance Imaging, Computed Tomography, X-Ray, nuclear medicine and ultrasound technology to identify and diagnose a broad range of medical conditions.

2. MedQuest purchases its telecommunications services from a multitude of providers throughout the various regions in which it operates. For example, our local voice services are provided by numerous regional LECs, including BellSouth, CTC Communications, Verizon, Sprint, AT&T, McCloud Communications, and Qwest. We also purchase wireless services from a number of different providers, including Cingular Wireless, depending on geographic region. BellSouth is MedQuest's primary long distance carrier. We signed a long distance contract with BellSouth in December 2005 after they won a competitive bidding process in which approximately 12 competitors participated, including US LEC, AT&T, MCI, Qwest, Sprint and Alltel. MedQuest's primary and backup data network services provider is currently Savvis, which won our business from Qwest in 2003 during a due diligence process in which we considered all available network services providers (including BellSouth, FiberNet, AT&T, Sprint, MCI,

etc.), although we are currently entertaining new bids for the provision of these services from both Savvis and BellSouth.

3. MedQuest re-bids its telecommunications contracts every three years and often, in the interim, renegotiates its existing pricing contracts according to changes in volume. For example, the last time MedQuest re-bid its contract for local voice service in BellSouth's service region was around June 2005, entertaining bids from NuVox Communications, ITC DeltaCom and BellSouth, as well as comparing their prices against other CLECs in the region.

4. The merger of AT&T and BellSouth should not reduce the competitive options available to MedQuest. MedQuest does not use any AT&T services within BellSouth's region and does not consider AT&T a substitute for BellSouth. I have a strong respect for the quality of BellSouth's customer service and hope that they can bring that level of service to the newly combined company. I am further hopeful that the merger of BellSouth and AT&T will result in reduced local and long distance prices for MedQuest due to the increased volume of business we would carry with the combined company.

Dated: _____

5/1/06

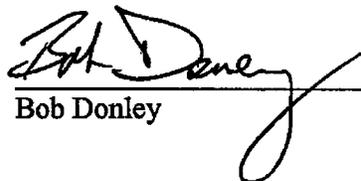
By: _____

Duane Hamby
MedQuest Associates, Inc.

Confidential

Statement of Bob Donley, Member's Credit Union

1. My name is Bob Donley. I am the Executive Vice President of Member's Credit Union headquartered in Winston-Salem, North Carolina. Member's is a full-service financial institution for approximately 500 companies with 53,000 members in North Carolina. We have fifteen locations throughout North Carolina. The communications at all of our locations are interconnected.
2. I have worked at Member's for eleven years, and have worked in the financial institutions industry since 1976. The Board and CEO of Member's has delegated to me the authority to decide what to purchase in terms of telecom services and from whom. For data services, I generally consult with our IT personnel. For voice services, I make the decisions on my own.
3. We purchase five types of telecom services: local voice, long-distance, frame-relay data network, internet, and cell phone/Blackberry service. Our estimated current annual budget is \$90,000 for frame and long distance, \$36,000-40,000 for local voice, \$6,000 for cell phone/Blackberry service, \$30,000 for internet, and an additional \$20,000 for certain network service using CLEC's.
4. For local voice services, we use Bell South, which covers our territory. For long-distance, we use Bell South both for inbound 800 service and outbound service. For our frame-relay data network, we use Bell South for design and all the way we can use them. In some municipalities, we also use CLEC's where Bell South is unavailable. We may also use other companies for some intermediate service for the frame network. We have used Verizon, Sprint and North State in the past. For internet, we use Liberty-Cavion, which is headquartered in Colorado. For cell phones and Blackberries, we have chosen Verizon because its push-to-talk service was best for our needs.
5. We changed our frame-relay data service from Sprint to Bell South three years ago, and we changed our long-distance service from Sprint to Bell South last year. I generally do changes or upgrades every three years. I usually go out for bids from available providers. In my region, there are three viable providers: Bell South, Sprint and MCI (now Verizon). Each of these companies can develop frame-relay networks on their own. Generally, I get quotes, give design specs, and receive contractual terms and discounts in deciding whom to go with. We are now set for the next three years.
6. I do not consider AT&T to be an option in Member's market because they do not have appropriate offers and services for enterprises of our size in our area.
7. I do not see the merger between Bell South and AT&T as having any impact on the services that I purchase. Bell South provides most of the services that Member's needs. I am also confident in the people whom I am working with at Bell South.


Bob Donley

CONFIDENTIAL

Statement of Andy Mercier (Merchants Company)

1. I am the President of Merchants Company in Hattiesburg, Mississippi. Because telecommunications are an integral component of our business, as President, I oversee and am familiar with our telecom agreements and operations.

2. Merchants Company is a 100 year-old food service distribution business that operates throughout Alabama, Louisiana, and Mississippi as well as in portions of Florida, Georgia, Kentucky, Tennessee, and Texas. Merchants is the nineteenth largest food service distribution business in the nation with over \$250 million in annual sales. In addition to its Hattiesburg headquarters, the company has distribution centers in Jackson, Mississippi and Clinton, Alabama. The company serves a wide variety of customers on a next-day basis including independent and franchised restaurants, schools, and military bases.

3. Merchants has always been a BellSouth customer for local service. Because the company receives orders and delivers products to its customers the next day, the speed and reliability of Merchants' telecommunications network are of the utmost importance. Because of BellSouth's reliability, we have continued to use BellSouth for local service.

4. Since BellSouth began offering long distance in our area three years ago, Merchants has purchased long distance service from BellSouth. Prior to that, Merchants used MCI/Worldcom for long distance. When Merchants decided to switch from MCI/Worldcom as that company entered bankruptcy, we considered a number of alternative carriers. We believed that BellSouth provided the best local support and would be best positioned to quickly fix service interruptions. Since switching long distance providers, I have found that there are numerous advantages to having all of our voice services provided by the same company which can handle any service problems internally, without relying on or pointing fingers at other providers. In

particular, after Hurricane Katrina hit, BellSouth was able to get all of our lines up and running within 36 hours, allowing us to supply critical food supplies to rescue and relief efforts. Because BellSouth understood our needs and our impact on our community, they worked quickly to restore our voice and data service in a phenomenally short period of time.

5. Merchants has also used BellSouth for its data and networking services for the past three years. Originally, Merchants relied on MCI/Worldcom to provide these services before the company went bankrupt. BellSouth now provides us with T1 lines and frame relay links that connect our distribution centers with our headquarters.

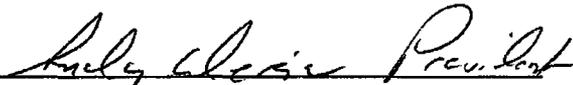
6. Merchants purchases cellular service from Cellular South -- the only company that was able to provide cellular service throughout the Katrina crisis. In the past, Merchants has used a number of other providers including T-Mobile and Cellular One. Because our operations are spread throughout several states, Merchants has not purchased cellular service exclusively from one provider.

7. Merchants, with the assistance of a computer consulting company, has looked at a number of newer technologies including satellite and wireless networks and VoIP as alternatives to our current communications network. I am comfortable that there are a number of competitors to BellSouth in these new technologies.

8. I do not believe that the merger of BellSouth and AT&T will reduce competition. If anything, the level of competition will be the same as it is now because the combination of these two companies will not be a big change.

9. I believe that the merger is a good business decision for both companies. My only concern is that a change in the level of local support. Because our company operates 24 hours a day, 7 days a week, Merchants cannot afford service interruptions and needs a local

representative of its telecom provider that understands what needs to be done to restore service quickly. Assuming the merged company maintains BellSouth's local support structure, I think that adding the AT&T infrastructure and R&D department to BellSouth's existing services will likely be beneficial to Merchants.


Andy Mercier
Merchants Company

STATEMENT OF DENNIS PFEIL OF METCO/MILWAUKEE ELECTRIC TOOL

1. I am the Director of Information Services for Milwaukee Electric Tool ("METCo"). In this capacity, I am responsible for METCO's telecommunication needs and I am involved in virtually all aspects of telecommunications, including voice, data, technology, business support, and internet. I have held the position of Director of Information Services for ten years. I have worked within the field of information services since 1969. I have extensive experience with evaluating the purchase and selection of telecom products and services.

2. METCO is a manufacturer of electric power tools for professionals who use these tools for their trade. We are headquartered in Brookfield, Wisconsin, and our parent (Techtronics Industries) is headquartered in Hong Kong. We have twenty locations throughout the United States, comprised of fifteen service centers, four manufacturing plants, and one distribution center.

3. METCO's total spend on telecom services (voice and data) is approximately \$2 million annually. METCO purchases all types of voice and data services, such as basic line, long distance, data network, wireless, cell phones, and internet, from multiple carriers. METCO's primary supplier is AT&T. Verizon provides some wireless service and certain local exchange carriers (Qwest, Southwestern Bell, CenturyTel) provide voice services. METCO regularly multi-sources its purchase of services.

4. Four years ago we ran a global competition for voice and data services. We hired an outside consultant with expertise in procuring telecom services and issued a formal, customized RFP. We considered many bidders, and the finalists included Sprint, MCI, AT&T, and Equant. There were also other parties we considered, but did not go with because of a lack

of global or national presence. At the end of this lengthy evaluation, AT&T won the award because of a combination of cost and level of service.

5. METCO periodically procures telecom services through a formal RFP process. On other occasions, we purchase services by direct negotiations with certain carriers, rather than through a formal RFP process. We perform due diligence to evaluate our price and service options in order to get a feel for the competitors in the market. Sometimes through our own internal resources we identify companies that have the service, quality, and products that we need. For example, recently our sister company received a competitive bid from Global Crossing that had a rate significantly lower than the rate we were entertaining. This information proved useful for negotiations. After we perform our diligence, we get a benchmark for price and services, and then we are able to negotiate with our current providers and other competitors.

6. I find the telecom industry to be very competitive. There are plenty of options out there for us and plenty of places to turn. Local providers are gaining additional access and international carriers are options as well. Sprint, MCI, Equant are all certainly viable. Global Crossing is another international player. We are definitely not lacking competition.

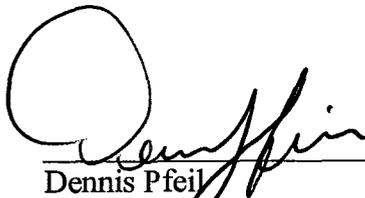
7. We are also seeing new options becoming available in the industry, such as wireless services and cable companies. We believe that these options will be very helpful in the coming years, particularly cable companies, as they are now able to sell select services. This additional competitive pressure coming from cable companies, wireless, and other sources works effectively to drive down prices for the customer.

8. We are examining and using various emerging trends as well, such as VoIP and IP convergence. We now use VoIP for internal corporate communications. These trends will

continue to exert price pressure in the marketplace, resulting in less costly services, which is advantageous for the customer.

9. METCO supports the proposed merger between AT&T and BellSouth. We have realized benefits from the merger between AT&T and SBC, including a higher level of service. We expect this merger will result in benefits for the customer as well. With one combined company instead of two separate companies, there will be a better coordination of efforts, resulting in less downtime and smoother service levels. Attaining access to our solutions under a single carrier will make service more reliable and result in added efficiency. A merger between AT&T and BellSouth will produce a company able to provide complementary services and create an integrated network capable of offering a high quality of service.

10. I believe that the merger between AT&T and BellSouth will not have any adverse effects on competition. As there is sufficient competition in the telecom industry, post-merger the competition will remain robust. Therefore, the merger will not have a negative effect on competition and instead will result in benefits for the customer.



Dennis Pfeil
Director of Information Services
METCO/Milwaukee Electric Tool

Dated: 5/24/06

**STATEMENT OF
PETER BRODIN, METSO CORPORATION**

1. My name is Peter Brodin and I am the Director of Information Technology for Metso Corporation in North and South America. I have held this position for five years. I participate in procurement decisions for purchasing telecom services for Metso.
2. Metso is a global engineering and technology corporation serving customers in the pulp and paper industry, rock and minerals processing, the energy industry and selected other industries. The corporation is headquartered in Finland. Our United States operation is based in Atlanta with facilities operating primarily in the eastern part of the country, but we have other facilities throughout the U.S.
3. Metso purchases telecom services from BellSouth in the southern parts of the country and from AT&T (formerly SBC) in the Midwest. We also purchase telecom service from Verizon.
4. Our company purchases long distance and data services from AT&T. We purchase wireless data and voice from Cingular and Verizon. Our local offices purchase services from local carriers who can meet their telecom needs.
5. We procure Metso's telecommunications services using long-range, multi-year contracts. When deciding on a telecom vendor we look at market trends and have internal discussions to look at other alternatives. We sometimes ask for bids.
6. I believe that there is strong competition in the retail business sector for long distance voice, wireless data and wireless voice services.
7. I am in favor of the merger between AT&T and BellSouth. This will take the telecommunications business in the right direction. At this time it seems that there is an artificial split between local and long distance carriers. I welcome bringing these two functions under one roof to simplify our administration of telecom spend. This should allow us to leverage our purchases to receive better pricing. This merger should also lower the costs of the companies, because they probably have significant overlap in infrastructure, which will also make prices lower. I hope there will be wireless/wireline integration. Finally, I look at the broader footprint of the new company as a positive.


Peter Brodin

6/13/2006
Date

DECLARATION OF ROGER GRAVES

1. I am Roger Graves, the Director of Telecommunications Services for the Mississippi Department of Information Technology Services. I have worked for the state since 1991 and have served in my current position for the last four years.

2. Our agency purchases telecommunications services for all of Mississippi's state agencies and universities. Additionally, most community colleges, libraries, schools, as well as some municipal and local governments elect to purchase their telecommunications services under our contract. In all, the state spends about \$40 to \$50 million on telecommunications. The state buys data circuits, local service, Centrex, Internet access, in-state and out-of-state long distance, and data equipment, among other services and hardware.

3. In 2005, the state entered into a ten-year comprehensive contract with BellSouth covering all of the state's requirements other than inter-LATA private lines, which is purchased from DeltaCom. The contract with BellSouth provides for price re-determinations every two years. Our agency will solicit pricing information from competing vendors and -- where market prices have declined -- give BellSouth the option to renegotiate to the fair market price. If BellSouth declines to lower its price, the state has the option to rebid this service.

4. Before entering the 2005 contract, the state undertook a two-year examination of the market. Our research looked at the offerings of AT&T, MCI, BellSouth, and DeltaCom. We found that these companies were all moving toward MultiProtocol Label Switching (MPLS). Accordingly, we decided that the state would include MPLS in our RFP along with the legacy ATM backbone network. The federal E-rate program is very important to the state, so the impact of the MPLS migration was a significant consideration in the RFP.

5. The state received ten to 12 different bids for the various voice and data services covered by our RFP and about five bids for the equipment. Qwest, AT&T, MCI and DeltaCom all made inquiries about the bid and were at least interested in bidding for the MPLS portion of the RFP. Several suppliers did not want to bid on the legacy services part of the RFP because those services are too costly to provide and, at the same time, are being phased out. Based on this experience, I believe the state will have more options for telecom service providers after the state completes the transition to MPLS.

6. Looking forward, my view is that Mississippi will have adequate competitive alternatives if BellSouth is acquired by SBC/AT&T. Our options include Verizon/MCI, Qwest, and DeltaCom. Sprint is also a strong company, which might be interested in using an account as large as ours to expand its presence in Mississippi.

7. I have been disappointed with the billing, accounting, and customer service provided by legacy AT&T, the long-distance company. In the past, the state purchased both long distance service and calling cards from AT&T. After these contracts expired, the state spent years closing out these accounts. AT&T customer support provided little help and our local

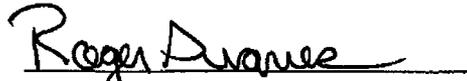
account representative was almost nonexistent. We have not had any experience with AT&T following its recent acquisition by SBC Communications.

8. One concern I have is the effect the potential merger will have between the state and our BellSouth State Government Account Team. We depend heavily on the local account team for all aspects of our contract including: network designs, provisioning, restorations, troubles, billing, and planning. The current partnership and working relationship is exemplary. I would hate to see the composition or the physical location change due to the merger.

9. Another concern I have is the unknown business philosophy that will emerge after the AT&T/BellSouth merger. If the merger combines AT&T's assets with BellSouth's customer support mentality, then it will be beneficial to the state. I hope that the new company will adopt the current LEC customer focus and business perspective we now share with BellSouth. I believe that the old AT&T big business attitude will be detrimental to the state.

10. I believe the merger of SBC/AT&T and BellSouth could potentially benefit Mississippi. As an example, BellSouth Long Distance currently buys service from other companies for resale to BellSouth customers. The combined company might be able to lower long distance costs if the company did not have to purchase these resources from other suppliers. Additionally, I expect that there would be savings and operational advantages from having both the local and long distance services together again under the same roof.

Date: MAY 11, 2006



Roger Graves
Department of Information Technology Services
State of Mississippi

STATEMENT OF DONNA RICHARDSON (MOTOR COACH)

1. I am the telecommunications manager for Motor Coach Industries (Motor Coach), a manufacturer of luxury coaches and buses, based in Schaumburg, Illinois.
2. I have direct supervisory responsibility for all matters pertaining to the purchase, use and maintenance of Motor Coach's telephone services and equipment.
3. Motor Coach spends approximately \$2 million annually purchasing telephone services and equipment for its 250 corporate offices and 2,000 plus employees. We use Avaya equipment for our phone system. AT&T provides our primary network connections and long distance telephone services. While we purchase most of our local telephone services from AT&T, other firms, including BellSouth and Verizon provide local services for some of our small offices.

4. Motor Coach does not solicit formal bids for its telecommunications purchases, but we shop around for competitive pricing, generally seeking and comparing quotes from at least three or four vendors, particularly when we make large purchases.
5. In the close to two years I have served as telecommunications manager for Motor Coach, I have found the market for the telecommunications services and equipment that Motor Coach purchases to be a very competitive market.
6. As I see it, the merger of AT&T and BellSouth will benefit Motor Coach in several ways. For example, it will create a single line supplier for the telecommunications services and equipment we now purchase, thus allowing us to combine our purchasing dollars to get volume discounts. The efficiencies made possible by the merger, such as consolidated billing and fewer support calls, will also produce significant economic benefits for Motor Coach and our customers.

Donna Richardson
Donna Richardson

6-6-06
Date

STATEMENT OF ROY WITTMAN OF NACCO MATERIALS HANDLING GROUP

1. I am the Director of Global Infrastructure and the Director of Information Services for the Americas for NACCO Materials Handling Group, Inc. ("NMHG"). I have held the position of Director of Global Infrastructure for 1 ½ years and I have held the position of Director of Information Services for the Americas for 11 years. In these capacities, I am responsible for all computer and data communications, hardware, and services globally. I have been involved with the selection and purchase of telecommunication products and services for over 30 years.

2. NMHG is a design manufacturer of lift trucks of all sizes. Our global headquarters is in Portland, Oregon. We have six locations throughout the United States.

3. NMHG's total spend on telecom services is approximately \$4 million annually. NMHG purchases virtually every type of telecom service available, including voice, data, local service, internet, cell phones, and global network, from multiple carriers. NMHG's strategic global supplier is AT&T. AT&T has been a global supplier for 6 or 8 years, and our strategic global supplier for around 2 ½ years. Various local exchange carriers provide voice services and we utilize numerous suppliers for cellular service. Sprint also provides telecom services for NMHG.

4. Three years ago we ran a global competition for voice and data services, excluding cellular service. Gartner, a global IT consulting company, assisted us with the competition. The entire formal RFP process took approximately one year to complete. We needed a supplier that could do business on a global basis and we initially considered seven bidders. We then narrowed the field down to three competitors, AT&T, Sprint, and Infonet. At

the end of this lengthy evaluation, AT&T won the award because it had the best pricing and the widest reach.

5. On other occasions, NMHG procures telecom services by direct negotiations with certain carriers, rather than through a formal RFP process. As we like to single source in order to minimize complexity and drive down costs, we identify a few core suppliers and negotiate with those suppliers. Even though we have adopted a process whereby AT&T is our primary telecom supplier, we continue to check the competition periodically, and whenever we add services or change our existing services.

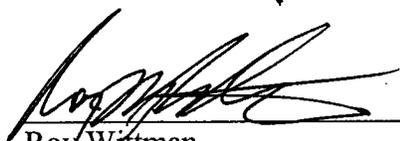
6. I find the telecom industry to be very competitive. We have many choices available to us. We are also seeing new options becoming available in the industry, such as cable companies. We have talked to cable companies on a local basis and we have looked to them for internet access. We believe that cable companies are having an effect on the marketplace currently and they will be very helpful in the coming years as well.

7. We are examining and using various emerging trends as well, such as Voice Over Internet Protocol (“VoIP”). We now use VoIP in our location in Italy, and are examining VoIP nationally. At this time, AT&T’s long distance services are more cost effective than VoIP. This trend, however, will have an increased effect on the telecommunications marketplace in coming years as it becomes more cost effective.

8. NMHG supports the proposed merger between AT&T and BellSouth. We supported the merger between AT&T and SBC and we expect this merger will result in benefits for the customer as well. We believe the proposed merger is a good thing for both BellSouth and AT&T customers because the merger will result in increased efficiency by allowing the customer to purchase multiple services from a single vendor. As BellSouth is primarily a local carrier and

AT&T is predominantly a national and global carrier, AT&T post-merger will have the capabilities of providing end-to-end service. BellSouth, as a local provider, generally handles the equipment and lines that run from a customer's location to a national carrier's equipment and lines. We have a strong preference for dealing with the operating company, and not the local company for that "final mile." Dealing with multiple suppliers results in operational issues, finger-pointing between suppliers, and overall uncertainty with service problems. The combined company will therefore eliminate much of these time-consuming and cost-inducing issues. The combined company will also have a broader portfolio and offer additional services. Further, the transaction costs involved with dealing with one company are lower than when dealing with multiple suppliers.

9. I believe that the merger between AT&T and BellSouth will have either a neutral or a positive effect on competition. I do not believe that the merger will have a negative effect on competition whatsoever. The telecom industry is highly competitive and the merger will result in significant benefits for the customer, including cost savings and added efficiency.



Roy Wittman
Director of Global Infrastructure
Director of Information Services
NACCO Materials Handling Group, Inc.

Dated: 6/12/06

Statement of Tim Malloy (National City Corporation)

1. For the past five years, I have been the Sourcing Lead for National City Corporation and its affiliates. National City is the ninth largest financial institution in the United States with operations in 42 states. I am responsible for all telecom sourcing and acquisition for National City and its affiliates. The company purchases \$113 million in telecom services annually.

2. We typically enter into master agreements with large providers for a range of telecom and data services. Currently, AT&T is our predominant data carrier while Verizon is our predominant voice carrier. Our annual telecom spend is split approximately in half between the two companies. For local service, we typically use the Regional Bell Operating Company. To that end, we use BellSouth for our locations inside their footprint and spend nearly \$1.5 million annually on BellSouth local data and voice services.

3. For cellular service, we use Verizon, Sprint-Nextel, and Cingular, with Cingular being our smallest provider. Notably, Sprint-Nextel is the first provider that has been able to combine wired and wireless services into a single master agreement, since neither Verizon Wireless or Cingular Wireless are wholly owned companies.

4. Currently, only Verizon and AT&T are large enough to compete for our nationwide business. Logistically it becomes difficult to use a variety of providers such as Broadwing to provide our data and voice networks. Thus, we would not consider BellSouth, a regional carrier, for our nationwide contracts.

5. I anticipate that the merger will create some new opportunities for National City. In particular, because Cingular will become wholly owned by AT&T, we may be

able to enter into a master agreement with AT&T that includes both wired and wireless services. This is very material to us as wired or wireless are now becoming options for the last mile.

6. In addition, the merger will create synergies, allowing us to add the local services we currently obtain from BellSouth to our master agreements with AT&T.

7. Because BellSouth cannot currently compete for our nationwide contracts, the merger will not alter the level of competition that we currently have for our business. I do think that the merger does eliminate the potential of BellSouth partnering with another provider to offer nationwide services in the future. Because telecom services are commodities with prices that tend to fluctuate in cycles, we intend to try to insulate ourselves from any potential effects on the pricing of services by negotiating longer term agreements that will lock in acceptable prices.


Tim Malloy
National City Corporation

Declaration of Terry Freeze

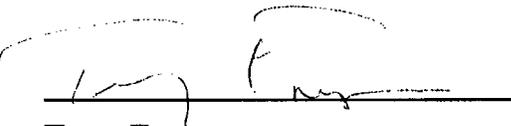
1. I am Terry Freeze, Chief Information Officer of National Safety Associates, Inc. Headquartered in Memphis, Tennessee, NSA is a health products company with a global reach. As CIO, I am responsible for the procurement of telecommunications services for the company. I have been in this position for eleven years.

2. NSA purchases local service from BellSouth and long distance from Sprint. We also just purchased metro Ethernet service from BellSouth. What cellular service we do purchase is provided by Cingular and Nextel. There are other vendors available for certain of these and other such services, including Broadwing, Deltacom, Qwest, Sprint, Time Warner, Verizon, and XO, among others.

3. For instance, we recently purchased BellSouth metro Ethernet, moving from Time Warner to BellSouth, which seemed to be the best fit for the company. Another alternative to provide that service was Memphis Networks. Also, we have had many long distance providers other than Sprint, including Qwest and MCI.

4. I do not believe that the merger will have any dramatic effect on NSA. We are not a present or former AT&T customer, and, after the merger, there will still be a selection of telecommunications service providers available to the company.

Date: June 8, 2006



Terry Freeze
Chief Information Officer
National Safety Associates

STATEMENT OF JOHN KILLEBREW

1. My name is John Killebrew. I am the Director of the North Carolina Research and Education Network (NCREN) for MCNC. MCNC is a private, non-for-profit corporation specializing in providing network services to higher education, non-profit and government customers in North Carolina. MCNC is contemplating expanding its focus to serve the full continuum of North Carolina educational customers ("K-20").
2. NCREN is the advanced network designed, built and operated by a collaborative among MCNC and the NCREN community that connects most private and public colleges and universities in North Carolina. MCNC manages NCREN by procuring network elements from a variety of carriers. We spend approximately \$5 million annually on high-bandwidth services ranging from DS1s to dark fiber, metro ethernet services and wavelengths. We prefer services that allow us to incrementally expand bandwidth in response to customer requirements at relatively low cost.
3. The carriers MCNC procures network elements from include BellSouth, Time Warner (both Cable and Telecom), Cox, Sprint/Embarq, Verizon, Level 3, Qwest, DeltaCom, DukeNet and ERC (Educational Research Consortium) of the Western Carolinas. We have also solicited quotes from AT&T from time to time, but they have never been the lowest bidder on one of our projects.
4. In serving our non-profit customers, it is important for MCNC to buy the best value network elements we can get. Whenever we identify a new network bandwidth need, we contact every vendor we know that is able to serve our requirements and ask them to provide us a proposal for the best possible solution for our requirement. Rather than specifically identifying a network service (such as a DS3 from Raleigh to Durham), we more frequently

identify a need for flexible bandwidth between specified locations and give the vendors an opportunity to offer creative solutions to our requirements. We typically talk to half a dozen or more carriers for new contracts. In general, our contracts are for 1-3 year terms, and we go through a similar competitive evaluation with multiple carriers when the contract is up for renewal.

5. MCNC looks to the marketplace to provide us with increasingly attractive value over time – not necessarily lower rates, but more value for the same rates. In the past, there were only a few carriers able to serve MCNC’s requirements on particular network elements. Now, there are more than 10 carriers that we work with, which has been very beneficial to MCNC. MCNC values innovation highly, and individuals within BellSouth, DukeNet and Level 3 have stood out as offering particularly creative approaches to meeting MCNC’s requirements. In the last year, North Carolina’s cable companies (Cox, Charter and Time Warner) have also emerged to become very responsive and aggressive competitors for our bandwidth requirements. Telecom companies can take a long time to provide quotes, but the cable companies typically get back to me on a quote request by the next day.
6. The marketplace has evolved to feature a number of very capable providers. I believe that the merger of AT&T and BellSouth will be beneficial in creating another strong carrier able to provide both local and long-haul services.

John Killebrew
John Killebrew

May 5, 2006



NORTH FLORIDA OBSTETRICAL & GYNECOLOGICAL ASSOCIATES, P.A.
Fellows American College of Obstetrics & Gynecology

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W. David Boyd, M.D.
Victoria H. Mohr, M.D.

St. Vincent's - Division I
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William H. Long, M.D.
Thomas R. Virtue, M.D.
Lorraine M. French, M.D.
D. Scott Wells, M.D.
Annette Laubscher, M.D.
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T. Michael Phelan, M.D.

Beaches - Division I
Samuel A. Christian, M.D.
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Orange Park - Division I
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Meng-Shu Lin, M.D.
R. Roland Powers, D.O.
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Patricia Schroeder, M.D.
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St. Vincent's - Division IV
William L. Cody, M.D.
B. Veeren Chithriki, M.D.

Fernandina Beach Division
E. William McGrath, Jr., M.D.

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Ava E. Phoenix, M.D.

Baptist - Division III
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Gerald H. Stenklyft, M.D.

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Richard A. Hartert, Jr., M.D.

Memorial - Division II
Neil Sager, D.O.

Memorial - Division III
Kristin P. Fernandez, D.O.
F. Miguel Fernandez, D.O.

Memorial - Division IV
Carole L. Neuman, M.D.

Beaches - Division IV
C. Cameron Greene, M.D.
Kathryn Fipp Bing, M.D.
Sayra C. Sievert, M.D.

Administrative Office
Sandra O. Doolittle, Executive Director
11437 Central Parkway, Suite 105
Jacksonville, FL 32224
(904) 472-2300

www.nfobgyn.com

Statement of Sandra Doolittle,
North Florida Obstetrical and Gynecological Associates, P.A.

My name is Sandra Doolittle. I have been the Executive Director for the last six years of North Florida Obstetrical and Gynecological Associates, P.A. We have seventeen divisions (twenty-seven locations) practicing in and around the Jacksonville, Florida area.

I am in charge of purchasing telecom services for North Florida OB/Gyn corporate office and services that link the offices and work with our Practice Administrators in each division who purchase services for their locations. We purchase a wide range of telecom, including telephone, frame relay, internet, voice over internet, DSL, cable, mobile phones and beepers. Bell South provides our main data connectivity, as well as long distance and telephones. However, we purchase from numerous other vendors in the area. For data, in addition to Bell South, we purchase from Comcast and DirectTV. For telephone, we also use numerous local carriers, such as Nuvox and FDOV Comm. For answering service, we use AT&T and MCI as well as Bell South. For cell phone and pagers, we use a full range of vendors, including Alltel, AT&T, Cingular and others. Our approximate annual budget for telecom is \$500,000.

Much of our phone, mobile and beeper service is purchased individually by doctors, which is a major reason why we have so many vendors. I often go to Bell South for centralized service, because of its reputation for stability. I do not use a formal RFP-type process when I purchase telecom services. Rather, I primarily use a consultant. My purchasing process begins by assessing my company's long-term needs and I then evaluate what the various companies in my area offer in terms of service, backup and support. I often look at which company is cutting-edge in a particular service. Although I purchase much of my centralized service from Bell South, that could easily change in the future depending upon innovations by other companies.

I do not see a negative impact of the Bell South-AT&T merger on my purchasing, and I think that there will be benefits. We purchase a relatively small amount of service from AT&T, and I do not see AT&T as an aggressive player here. There have been so many companies competing in this market in recent years that it makes sense to me to see some of them combine through mergers. I expect that this will allow the merged company to offer a wider range of services and to get into new markets.

Sandra O. Doolittle, RN, MBA, Executive Director
North Florida Obstetrical & Gynecological Associates, P.A.

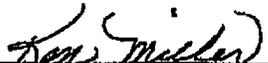
Declaration of Ken Miller

1. My name is Ken Miller. I am the communications supervisor for the North Mississippi Medical Center, which serves 22 counties in north Mississippi and northwest Alabama from headquarters in Tupelo, Mississippi. We operate a 650 bed hospital in Tupelo, five community hospitals in Eupora, Iuka, Pontotoc, and West Point, Mississippi, and Hamilton Alabama, clinics, home care units and physician units. Our Tupelo campus, which is approximately 200 acres, operates a variety of buildings, including a women's center and a long term care center.
2. We have 17 T-1 lines for voice traffic in and out of the campus through a central switch. We have 3 DS3s riding on BellSouth Lightgate (a multi line digital service) for data. Two of the DS3s are used for data and one is for voice. We have Frame T-1s for some of our smaller locations. Each hospital has PRI T-1s.
3. We use BellSouth for local voice service. Our most recent contract with them was renewed early in 2005. Other bidders were DeltaCom and CenturyTel. When the contract comes up for renewal, I believe DeltaCom, CenturyTel, and perhaps AllTel may bid. A new company, MegaPOP, a service of US LEC, has just begun soliciting business in our area, and may be a competitor for our business when our contract comes up for renewal.
4. We use BellSouth long distance service. BellSouth provides that service in conjunction with an arrangement with Qwest, but our contract is solely with BellSouth. The current contract was renewed three years ago. Other bidders

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were MCI and Sprint. When the contract comes up for renewal, I believe Sprint, MCI, CenturyTel and Qwest may bid.

6. We renewed our contract for data services with BellSouth in 2004. Other bidders were Sprint, MCI and DeltaCom.
7. We recently installed a wireless network on 802.11 A/B/G, which we could use to tie out to the Internet and could use for voice communications services.
8. I like the idea of the BellSouth and AT&T merger. I have always been a fan of AT&T both personally and professionally. We used them as an inter-exchange carrier when our finance department was in Memphis and had a good experience with them. They responded to any problems we had in a timely manner, and I expect that to continue, particularly if I continue to have the great service I currently receive from BellSouth.
9. I also am looking forward to the merger because I believe the combination will provide us with reliability of service. When Hurricane Katrina hit, BellSouth continued to operate, and combining with AT&T will re-enforce that reliability.
10. I also think that the combination is likely to deliver a lot of innovative ideas. They are likely to bring their new ideas to us, thereby enhancing our services beyond what we have now.

Dated: May 17, 2006



Ken Miller

STATEMENT OF DONALD MEEWES (NYK Logistics)

1. I am the Senior Vice President and CIO of NYK Logistics (Americas) Inc. (NLA). In this role, I am responsible for the company's information Systems for the Americas. NLA provides logistics services and solutions that include all modes of surface transportation, air freight, warehouse and distribution services, and customs house brokerage services.
2. NLA Information Systems is headquartered in Tennessee with its corporate office in Carson, California. There are approximately 50 NLA offices and warehouse facilities throughout the Americas. Total revenue for NLA is approximately \$1 billion.
3. NLA purchases data, voice (long-distance and local), and videoconferencing services from its telecommunications providers. AT&T is our primary supplier for voice, data, and IPT services. NLA prefers AT&T for IPT services because of its global scale and advanced technology.
4. NLAs' annual telecommunications spend is approximately \$2-3 million. At least 75% of this business is spent with AT&T. The services AT&T provides to NLA include voice (mainly long distance) and data. NLA uses BellSouth as a provider of local telephone service in the Southeast. We see AT&T and BellSouth as complimentary companies, not competitors.
5. NLA also requires the use of cell phones and uses many different providers for that service, including Verizon, Sprint, and Nextel; though I think it would be easier for us if we could consolidate those contracts to streamline their management and gain in efficiency. I hope to pursue that option in the future, if possible.
6. When considering new contracts/services, we generally use a combination of a formal RFP and an informal relationship-based process to decide between competitors. As an example, for IPT services, we used a RFP process. When deciding between competitors, we will sometimes choose higher prices if it means guaranteeing a stable, long-term relationship. We also generally prefer a company that is geographically diverse able to serve many locations.
7. We prefer a "one-stop shopping" setup if at all possible. This allows for the more effective management of suppliers and reduces cost overall. Additionally, I am able to leverage my business with the providers, achieving better prices for my company. I believe the AT&T / BellSouth deal will allow for more "one-stop shopping."
8. I believe the AT&T/BellSouth merger will be beneficial to NYK Logistics through decreased management costs and increased security. I do not believe the

deal will decrease competition. Competitors in the telecommunications industry will still include Verizon and Sprint, among several others.

DATE: 4/25/2006



Donald M. Meewes
Senior Vice President and CIO
NYK Logistics (Americas) Inc.

Declaration of F. Derald Kirkland Jr.

1. I am the Director of the Office of Telecommunications Management ("OTM") for the State of Louisiana. Our office is the central telecommunications provisioning agency for the executive branch of the state government. The legislative and judicial branches choose to purchase through us as well. I have been in the telecommunications industry for 30 years. I have been with the State of Louisiana for the last 18 years, and the Director of OTM for the last 2 ½ years.
2. We purchase our local voice services (e.g., PBXs, trunks, Centrex, 1FBs) and data (e.g., frame relay, metro-ethernet, ATM, megalink) from BellSouth. While we prefer to use BellSouth for local services in order to take advantage of the purchasing power we get from our large volume of purchases, BellSouth is not without competition. The University of Louisiana at Monroe recently sought bids for 14 PRIs. Although CenturyTel had not been a telephone service provider in that area, they won the bid.
3. We purchase our InterLATA services through a bidding process. Recent bidders were AT&T, MCI, Delta.com, BellSouth, and Qwest. Qwest provides the InterLATA outbound and Delta.com provides the InterLATA inbound. BellSouth provides the IntraLATA toll.
4. Our internet service is provided by Qwest. Other bidders were BellSouth, AT&T, Level 3, Cable & Wireless, and Delta.
5. We purchase our long distance services from Delta.com, Qwest and BellSouth.
6. OTM resembles a small telephone company, purchasing the equipment and services, bundling them together, and setting a price for sale to the state

agencies. Because of our role essentially as a re-seller of telecommunications services and equipment, accurate billing from our vendors is essential. BellSouth provides us with tapes and CDs with billing information that we then can use in for our record keeping. This service is essential to us. Therefore, my primary concern about the combination of BellSouth and AT&T is that the new company will not be as helpful with assisting us in our billing process. If the new company does not provide the same high quality of service as currently provided by BellSouth, we have a number of alternative providers to choose from, as is clear from the variety of bidders in response to our various RFPs. For all services but local service we currently have system in place to ensure that we get aggressive, competitive bids from a number of players. For local service, right now we like to use BellSouth, and the ability to leverage our purchase volume to obtain lower prices. However, if need be, we have alternatives, including a number of CLECs, such as TelCove, Adelphia, KMC Telecom, Level 3, CenturyTel and Eatel and cable companies, such as Cox and Charter.

7. My secondary concern relates to service order and trouble reporting/repair processes. We are very familiar and comfortable with the BellSouth processes although we have had to deal with some pain as Service Centers and NOCs have been consolidated. Our last experiences with AT&T processes and procedures were not pleasant.

May 4, 2006


F. Derald Kirkland Jr.

STATEMENT OF ROBERT POJMAN (OPEN SOLUTIONS)

1. I am the Senior Vice President for Technology and Network Services at Open Solutions Inc., a Connecticut company that is a leading provider of integrated data processing technologies and services ("banking applications") for financial institutions, including 300 small, medium and large banks and credits unions. In addition to selling banking applications, Open Solutions provides connectivity services for about 50 percent of its customers, several of whom also outsource their back office services to Open Solutions.

2. Operating from various offices throughout the United States, Open Solutions enters volume purchase agreements with various connectivity services providers, such as AT&T, BellSouth, Verizon, and Qwest, under which it spends approximately \$20 million annually purchasing the connectivity services that it resells to its customers. Of that total, approximately 90 percent goes for data transport, and 10 percent for voice transmissions and local services.

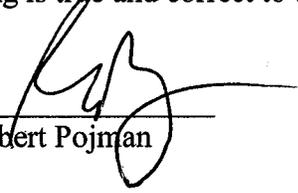
3. I have been involved with the telecommunications and information technology industry for several years. Prior to becoming Senior Vice President for Technology and Network Services at Open Solutions, I held the same position for more than 2 years at the Information Services Unit of the BISYS Group, Inc., which was acquired by Open Solutions on March 6, 2006. As Senior Vice President for Technology and Network Services, I am involved in and have oversight responsibility for Open Solutions' purchase and resale of network and integration services to its customers.

5. Open Solutions seeks the most competitive bids or price quotes for its volume purchase agreements. It is my experience that different companies enjoy a competitive advantage in certain regional markets. For example, Qwest, which controls several telecommunications companies in the Northwest region, tends to have the most competitive price in that region. However, Open Solutions still seeks competitive bids when it has a customer in that region. Moreover, although Open Solutions has a postalized pricing agreement with AT&T, which guarantees the same pricing for certain products and services in every regional market, it is the practice of Open Solutions to compare AT&T prices with those of other vendors when it seeks to fill a customer's order in any given region.

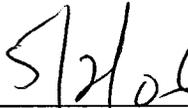
6. I have no competitive concerns about the merger of AT&T and BellSouth. I do not see much overlap between BellSouth, whose strength is providing local services, and AT&T, which focuses on more advanced nationwide services. In my experience, there is currently sufficient competition in the telecommunications sector in the US market, and additional competitive pressure is being brought to bear from cable and satellite companies, and other providers of telecommunications and information technology products and services.

7. In fact, Open Solutions is supportive of the AT&T and BellSouth merger because it will create certain benefits, including the one-stop shopping that will be made possible by the integration of BellSouth's wireless capabilities with AT&T's wireline services.

I declare that the foregoing is true and correct to the best of my knowledge.



Robert Pojman



Date

Declaration of Charlie Hall

1. I am the Chief Executive Officer of Orthopaedic Specialists of Alabama. We operate eight orthopedic clinics in Alabama. Some are freestanding and others are co-located within hospitals.
2. Five months ago, we began purchasing local voice services for all of our locations from BellSouth (other than 3 locations sited in hospitals which use lines provided by the hospitals). Previously we had purchased some local voice services from Access, a local telecommunications provider.
3. We also began purchasing long distance service for all of our clinics from BellSouth five months ago. Prior to that, some clinics were using MCI and others were using Qwest.
4. The changes in our local and long distance service were suggested and negotiated by a consultant we retained to advise us on telecommunications solutions and prices. The consultant was very familiar with the competitive offerings, and recommended the switch to BellSouth.
5. Our internet service is provided by VentureNet. BellSouth provides the lines for our frame relay system.
6. I do not expect the combination of BellSouth and AT&T to have any adverse impact on me. I expect that we will have the same quality of service that we

have always had from them. If that is not the case, I am confident that our consultant will recommend one of the other providers with whom they are familiar in our area.

May 16th, 2006



Charlie Hall

DECLARATION OF ROBERT ZELAZNY

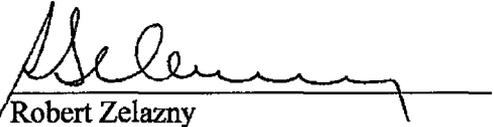
1. I am Robert Zelazny, Director of Technical Infrastructure for Palm Beach County, Florida. I have worked for the County for seven years, serving as the Director of Telecommunications for four years prior to assuming my current position three years ago. As Director of Technical Infrastructure, I am responsible for the procurement of telecommunications services for the County.

2. BellSouth is the primary provider of telecommunications services to Palm Beach County. The County purchases local, long distance, and data services from BellSouth, spending approximately \$8 million annually. We procure these services from BellSouth pursuant to a master service agreement. The contract is for a three-year term ending in June 2007, with two one-year renewal periods. We place a high value on BellSouth's strong track record of service and support, as well as its ability to offer us the full suite of services required by the County at a favorable price.

3. While obtaining telecommunications services from a sole source is beneficial to the County, there are various competitive providers for each of the services offered by BellSouth. We have considered and met with these providers, such as USLEC, Delta COM, and Priority Communications. Were the County dissatisfied with the services or prices offered by BellSouth, we could turn to those providers for many of the services.

4. The County is currently migrating telecommunication services to IP. We have VoIP provided by Avaya in twenty locations in the County.

5. I believe that the combination of BellSouth and AT&T will be advantageous to Palm Beach County in that an influx of capital from AT&T, will allow BellSouth to update its aging infrastructure. Other than that, the merger will likely not affect the County significantly since AT&T does not have a major footprint in our area as it stands.


Robert Zelazny
Director of Technical Infrastructure
Palm Beach County, Florida

Statement of Ronald Piccione

1. My name is Ronald Piccione, Chief Executive Officer of Palmetto Primary Care Physicians. Our member and affiliate physicians provide patients with medical services in the areas of family medicine, obstetrics, gynecology, pediatrics and internal medicine. We operate 17 facilities, including two hospital locations, in the greater Charleston, South Carolina area. I am responsible for purchasing telecommunications services for all our locations.

2. BellSouth provides all of our requirements for both voice and data communications, including PRIs, Centrex service, a sonic ring, and long distance. We spend about \$500 thousand per year on these services.

3. When Palmetto Primary Care Physicians was formed in 1997, we adopted an IT-centered, data-based decision making system. We currently have over three hundred thousand patients in our demographic and our member physicians have the ability to access their medical records. Although we have our own IT department and our own software group, BellSouth has been a partner in the process of establishing this sophisticated medical recordkeeping system.

4. Despite our excellent relationship with BellSouth, we continually look at other vendors of creative communications systems. We have considered, among others, NuVox, The Home Telephone Company, Sprint and Verizon. In our experience, BellSouth has always been professional in its manner of operations and without question has provided us with the best overall value on a quality adjusted basis. Should that assessment ever change, we clearly have other options to which we could turn.

5. This month, we are opening a new corporate office and an ancillary diagnostic center. These new facilities will take advantage of our existing BellSouth Smart Ring to add VoIP and other high-quality internet protocol services. These new services will not only intensify the clarity of our voice and data communications, such as digital imaging, but will also allow us to purchase fewer T1s and other conventional services, resulting in an estimated three to five percent cost savings.

6. I am very optimistic about the proposed merger of BellSouth and AT&T. I can think of only huge advantages for Palmetto Primary Care Physicians, including access to converged services and best-in-class technology. We are currently seeking to expand our business to suburban and rural parts of South Carolina. In my view, the merged company with its greater resources will be an even better strategic partner in these efforts.

Date: 05/10/06



Ronald Piccione
Chief Executive Officer
Palmetto Primary Care Physicians

Statement of Todd Dion, Peachtree Settlement Funding

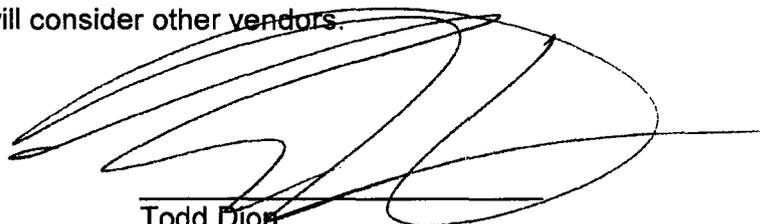
My name is Todd Dion. I am Vice President for Technology of Peachtree Settlement Funding. I have been in this position for approximately four years, and I have been the technology officer or CIO for other companies before this. My responsibilities include purchasing all telecommunications services and equipment for my company.

Peachtree is a specialty factoring company purchasing future payment streams such as insurance policies, lotteries and structured settlements. We have two main offices, one in Boynton, Florida and one in Norcross, Georgia. Some of our sales force works out of their homes. Our customer base is largely nationwide. We purchase internet DS3 lines from Bell South and a TI from Sprint, which we use as a backup for fiber-optic outages. Bell South provides our primary internet and telephone (local and long-distance) service. It also provides us with an emergency and disaster recovery system, which reroutes our inbound toll-free calls to our Norcross, Georgia office. We are also looking to outsource our call center for weekends and evenings. We have an outbound service with a company I do not recall located in Nebraska. We also have a PBX in-house that we purchased from Intertel, and we just upgraded our call center software with Stratasoft.

I prefer Bell South as a single point of contact for as much service as possible. The main competitors of Bell South for the services that I purchase are Sprint and Verizon (MCI). There are several smaller local companies, such as USA Telecom, but I like to avoid using many vendors, which becomes difficult to manage.

I have used AT&T for 1 FB fax machine, but I otherwise do not consider it as a viable vendor for the services I purchase.

I do not see the Bell South merger with AT&T to have an impact on the services I purchase. It is important to me that Bell South's culture of customer service and responsiveness continues. If not, I will consider other vendors.



Todd Dion
Peachtree Settlement Funding



Your Health Is The Bottom Line

1145 Sanctuary Parkway, Suite 200
Atlanta, GA 30004

Main 770/237-4300
Toll free 877/73PER-SE
www.per-se.com

**STATEMENT OF DON GONSALVES
(Per-Se Technologies, Inc.)**

1. I am the Chief Information Officer at Per-Se Technologies, Inc. I am responsible for overseeing technology infrastructure, desktop and network support, and strategic direction of telecommunications and systems.

2. Per-Se Technologies is a health care services and technology company with approximate revenues of \$372 million. Headquarter in Georgia, Per-Se Technologies operates over 80 facilities nationwide, with a concentration in the Southeast and Northeast. Per-Se Technologies specializes in helping physicians, pharmacies, and hospitals with obtaining reimbursement from payers—enabling providers to spend more time with patients.
3. Per-Se Technologies annually spends approximately \$7 million on telecommunications-related services. Approximately 70% of these services are currently provided by AT&T, with the other 30% spread between Sprint and Qwest, among others. The services include network, voice (both local and long distance), and data. Per-Se Technologies has diversified some of its telecommunications contracts in order to provide redundancy services and prepare for disaster recovery.
4. Subsequent to contract negotiations with telecommunications providers, Per-Se Technologies employs the service of a consultancy firm. The firm provides an in-depth market analysis of providers in several different fields. We use these analyses to negotiate with prospective providers.
5. Per-Se values a high level of service and “bench strength” when making its purchasing decisions. Historically, AT&T has been chosen because of its “bench strength” and reliability. It is likely that this deal will add to AT&T’s “bench strength.” In my experience the larger the company the more resources and staff can be deployed to ensure familiarity with security and regulatory issues.



Your Health Is The Bottom Line

6. In my opinion, there will still be a number of provider/competitors with AT&T including Sprint, MCI/Verizon, and Qwest, among others. I am generally comfortable with the merger going through without specifically knowing the benefits to my company.

A handwritten signature in black ink, appearing to read "Don Gonsalves", written over a horizontal line.

Don Gonsalves

Chief Information Officer, Per-Se Technologies, Inc.

5/10/06

Date

1145 Sanctuary Parkway, Suite 200
Atlanta, GA 30004

Main 770/237-4300
Toll free 877/73PER-SE
www.per-se.com

Statement of William Pitt

1. I am William Pitt, Director of Telecommunications and Ancillary Services for Pensacola Christian College. Our campus is located in Pensacola, Florida. I am responsible for purchasing all telecommunications services. I have held this position for three years. Prior to my current position, I worked for AT&T Solutions with responsibility for supporting a bank customer.

2. BellSouth is our current telecommunications provider. We purchase both local and long distance voice and data services from BellSouth. We spend over four hundred thousand dollars per year on telecommunication services.

3. We previously purchased long distance and broadband internet access from AT&T, but switched to BellSouth in 2004. At that time, we also looked at DeltaCom and Sprint along with two or three other options. We ultimately picked BellSouth based on a combination of price and service.

4. In addition to the companies just mentioned, I also consider Verizon/MCI to be a strong alternative for our requirements. I would also look to one or more CLECs to provide a substantial part of our overall requirements in the event that I became unhappy with the options available to us from the major carriers.

5. Looking forward to the proposed merger of BellSouth and AT&T, I believe it will be neutral for Pensacola Christian College. Because of our single location, we are not likely to benefit from the network integration as will larger customers. However, the merger will not reduce competition for any of our services.

Date: 6/7/06

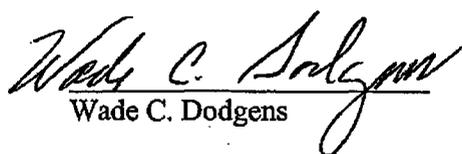
William D Pitt

William Pitt
Director of Telecommunications and
Ancillary Services
Pensacola Christian College

Confidential

Statement of Wade C. Dodgens, Pickens, SC E911

1. My name is Wade C. Dodgens. I am the E-911 Coordinator for Pickens County, South Carolina. I have been in this position for about three years with seven years of experience in the E-911 career field. Before this position, I worked for five years in the Geographic Information System (GIS) career field here with Pickens County. Prior to coming to Pickens County, I retired from the federal government with 29 years of service split between U.S. Postal Service and the Department of Defense (DOD).
2. The Pickens County E-911 operation is responsible for two PSAP's (Public Safety Answering Points), one for the Municipality of Easley and the second for the overall county, with the exception of City of Clemson. I am responsible for purchasing all E-911 communications equipment for the County's 911 operations.
3. We are currently installing new (CPE) Central Processing Equipment that has been purchased from BellSouth. As a result of sending out RFP's for this equipment we received bids from six potential vendors. I do not recall all six vendors, but Motorola and Positron were two of them.
4. We, also, installed our (CAD) Computer Aided Dispatch equipment three years ago. After a review from the bidders on the RFP our selection was made. Our CAD Committee ultimately decided to award BellSouth with the bid, because they had already provided 911 services to the County and they did a good job of this
5. We are one of the few counties in the State that is "Phase 2 compliant," meaning we can intercept wireless 911 calls and identify the location of the callers. The wireless vendors in the County are Alltel, Cingular, Nextel, Sprint, Triton and Verizon. We also coordinate this service through wireline calls. There are 25-30 CLECs, including BellSouth, that provide wireline service. We recently obtained the ability to intercept (VoIP) Voice over Internet Protocol calls. VoIP vendors in the area are Vonage and Level 3. Each of these vendors chooses its own methods for call interception.
6. The County's communications budget FY 2007 for its 911 operations is about \$402,000 for this year.
7. To my knowledge, AT&T does not offer services that I would use for the County's 911 operations. I only see AT&T as providing long-distance service, which we do not use in our 911 operations. Therefore, BellSouth's merger with AT&T has no impact on the services that I purchase. I hope to keep getting the same quality service that I am getting from Bell South.


Wade C. Dodgens



Place Properties

Two Live Oak Center
3445 Peachtree Rd NE, Suite 1400
Atlanta, GA 30326
404.495.7500

DECLARATION OF FINLEY W. REED III

1. I am Finley W. Reed III, Vice President of Information Technology for Place Properties, L.P. Place Properties is one of the country's largest developers of student housing and related facilities. In my position, I am responsible for the procurement of telecommunications services. I have been in this position for two years and in the field for thirteen years.

2. Place Properties currently purchases most of its telecommunications services, including local, long distance and data, from MCI, although we do purchase some data services from both BellSouth and AT&T, among others. A number of firms could meet our needs but I prefer to consolidate our services with larger national firms such as Sprint, Verizon/MCI, and potentially now the combined AT&T/BellSouth.

3. For instance, last year we consolidated much of our local, long distance, and data business with Verizon/MCI. While Global Crossing, BellSouth and AT&T also bid for that business and Sprint had the capability to bid, Verizon/MCI presented the best overall package and thus was awarded the account. One of the reasons that we did not choose BellSouth or AT&T was that BellSouth lacked a national reach and AT&T's pricing, at the time, was not competitive over MCI.

4. I am of the opinion that VoIP is the way of the future and has broadened the competitive landscape. We currently have a pilot VoIP program underway at one our facilities and I look forward to moving our organization further in the direction of VoIP as our company continues to grow and the enhanced capabilities VoIP provides offers a competitive advantage for our business. I believe that VoIP offers tremendous technological advantages, especially from a malleability perspective. For instance, Find Me-Follow Me technology has the potential to greatly improve the seamlessness of telecommunications services and enhance the communication abilities of our traveling users.

5. I believe that the AT&T/BellSouth merger will enhance competition for businesses such as Place Properties, which prefers a telecommunications provider with a national reach to meet its growing telecommunications needs. As discussed, one of the reasons we chose Verizon/MCI over BellSouth and AT&T last year was that Verizon/MCI presented the best combination of national and regional capabilities in one consolidated company. With the merger, the combined company will also possess such attributes and will no doubt serve as new and welcome competition in the telecommunications services industry going-forward.

Finley W. Reed III
Vice President of Information Technology
Place Properties, LP

Date: May 19, 2006

May 23, 2006



RARE Hospitality
International, Inc.
and subsidiaries

Statement of Lou Grande (RARE Hospitality)

8215

1. For the past six years, I have been Vice President of Information Technology for RARE Hospitality International, Inc. ("RARE") in Atlanta, Georgia. RARE owns and operates over three hundred restaurants under the names Longhorn Steakhouse, Bugaboo Creek Steakhouse, and The Capital Grille. While most of our restaurants are located along the East coast, we have locations as far west as Nevada and Arizona and are expanding into other regions. I am responsible for all of the company's data and voice needs.

Roswell Road

Building 600

Atlanta

Georgia

2. We use several providers for data services. First, our primary provider is AT&T, which provides data connectivity into our support center in Atlanta and managed Internet service. We also use Spacenet to provide broadband VSAT satellite connectivity to the majority of our Longhorn and Bugaboo Creek restaurants. We are currently evaluating whether we will continue to use satellite technology in the future. For most of our Capital Grille locations, we use data service from XO Communications. For locations that are currently not served by Spacenet or XO Communications and all of our new locations, we purchase DSL service from the primary LEC in the area, including BellSouth.

30350

Telephone

(770) 399-9595

3. For voice services, AT&T is our exclusive provider for long distance service. We use BellSouth for local dial tone in some existing locations and all new locations within BellSouth's territory. We also obtain local service from AT&T in BellSouth's territory through an unbundled networks element platform (UNE-P). Outside of BellSouth's footprint, our first choice is AT&T UNE-P; otherwise, if AT&T is not available we use the primary LEC.



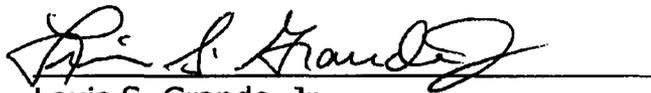
4. We use Verizon Wireless for cellular service and wireless data services. Our employees also can take advantage of the rates we have negotiated with Verizon through our corporate agreement. Before using Verizon, we used Cingular and its predecessor, AT&T Wireless.



5. I believe that the merger of BellSouth and AT&T is extremely attractive for RARE and I do not think the merger will affect the level of competition that exists in the telecom industry. In fact, I believe the merger may produce significant benefits for our company. In particular, I am very excited about the prospect of BellSouth having a greater reach outside of the Southeast because that is where the



majority of RARE's future growth will be. We already have fifteen or twenty restaurants within the SBC/AT&T footprint that we will be able to fold into our other agreements with the combined company. In addition, I am very happy that BellSouth will be merging with AT&T, the company from which we purchase our long distance and most of our data services. I believe that we may be able to leverage our status as a larger customer within the merged company to negotiate better pricing for local and long distance service. As a result, I look forward to the merger being approved so that RARE may be able to take advantage of these new opportunities.

A handwritten signature in black ink, appearing to read "Louis S. Grande, Jr.", written over a horizontal line.

Louis S. Grande, Jr.
Vice President of Information Technology
RARE Hospitality International, Inc.

STATEMENT OF ROGER A. BARRIOS
(RBS LYNK INCORPORATED)

1. I am Chief Information Officer of RBS Lynk Incorporated ("RBS Lynk"), a single-source, full-service provider of electronic payment processing services headquartered in Atlanta, Georgia. RBS Lynk is a member of The Royal Bank of Scotland Group, plc ("RBS Group"), a global financial organization, and is a wholly owned subsidiary of Citizens Financial Group, Inc. (RBS Group's wholly owned U.S. bank holding company).

2. RBS Lynk purchases telecommunications services from a variety of providers, including BellSouth. BellSouth provides us with local voice and data services as well as long distance voice. BellSouth also provides VoIP service to one of RBS Lynk's field offices. In addition to BellSouth, RBS Lynk currently purchases data services from several other telecommunications providers, including Sprint, TNS Telecom and AT&T.

3. In procuring large-scale telecommunications services, RBS Lynk's regular practice is to invite three or four vendors to respond to an RFP. Our purchasing department and technology department confer on which vendors to invite and the decision is based, in part, on what services we need. In the past, we have invited BellSouth, Sprint, TNS Telecom and AT&T to respond to our RFPs. Additional telecommunications providers to whom we would consider submitting RFPs include Qwest, Broadwing and Level 3 Communications.

4. The merger of AT&T and BellSouth will likely benefit RBS Lynk, improving telecommunications synergies among us and our parent companies Citizens Financial Group and RBS Group, which purchase many of their telecommunications services from AT&T. This should improve the purchasing power and negotiating position of RBS Lynk and its parent

RAB

companies as we will be able to purchase more of our telecommunications services from one provider across a larger geography. One of BellSouth's best features is its quality of service and strong local presence, and the proposed merger will hopefully yield a company that combines the best of both worlds: AT&T's global reach with BellSouth's local presence and attention to customer service.

Dated: 5-11-06

By: 
Roger A. Barrios
RBS Lynk Incorporated

Statement of Lee Vivien, RealtySouth

1. My name is Lee Vivien. I am Vice President of Technology for RealtySouth, the largest realtor in the State of Alabama. I have been in this position since 1997. I am responsible for purchasing telecommunications services and equipment for RealtySouth.

2. RealtySouth has 33 offices throughout the State of Alabama. We are a subsidiary of Home Services of America, which owns real estate companies throughout the United States.

3. In terms of telecommunications services, if someone makes it, we probably use it. I estimate that our annual budget for telecommunications is \$600,000. We purchase the following services:

- DSL from Bell South and others
- TI lines (including point-to-point, primary rate interface or PRI, and business lines) from various companies including Bell South
- VPN service using Bell South's MPLS product, which includes a VOIP solution
- Frame service from Bell South
- Local voice service, using Bell South where Bell South provides service, and local carriers in certain areas
- Long distance from Bell South (we formerly used Qwest)
- Wireless service from Cingular and Verizon
- Push-to-talk using Nextel for support only and Verizon and Cingular for Blackberry
- Telephones from Bell South and certain older legacy vendors
- VOIP from Cisco Avid
- Internet connectivity from AT&T.

4. In addition to the companies identified above, we also purchase telecommunications services from Century Tel (TI circuit and business lines), Alltel (same), ITC Deltacomm (PRI); Network Telephone (DSL); and Gulf Tel (local voice and DSL on the Gulf Coast).

5. AT&T is our primary internet service provider (ISP). We also use our DSL providers (Bell South, Alltel and Gulf Tel) as "mini-ISP's," providing redundancy for AT&T's connectivity.

6. When I purchase telecommunications services, I first look at my company's needs to determine what I should purchase. I generally go to Bell South first to see what it can provide and at what price, and I will also get quotes from other vendors. I often call my colleagues at

other Home Services of America companies around the country to see what they are getting. If their price is better than what Bell South is offering, I will try to negotiate Bell South down.

7. The telecommunications market is highly-competitive in my area. I literally get calls every day from vendors.

8. I see the merger between AT&T and Bell South as a positive development, as long as the merged company continues to provide the same level of personal service that I have been getting from Bell South. I do not see the merger between AT&T and Bell South as reducing competition in my market. I have always been a big fan of having everything under one roof. I also think that, with the merged company having a bigger footprint, I will be able to negotiate better prices because I will press the company to give me the prices that it charges its other customers.


Lee Vivien
RealtySouth

6/13/06

STATEMENT OF RICK VAN AKIN OF SANOFI-AVENTIS GROUP

1. I am the Senior Director of Network Services for sanofi-aventis Group ("Sanofi"). Sanofi is one of the world's largest manufacturers of pharmaceuticals, vaccines, analgesics and other health-related products. Sanofi's operations in the United States are headquartered in Bridgeport, New Jersey. Sanofi also has facilities, offices and distribution centers throughout the United States, including in Kansas City, Phoenix and BellSouth's service territory (e.g., locations in Georgia).

2. In my position, I am the primary decision-maker in selecting Sanofi's telecommunications providers for its headquarters and other locations in the United States. I have had such responsibilities with Sanofi for approximately 13 years and, consequently, I am familiar with the telecommunications market in many different portions of the United States. Sanofi relies for the most part upon a third-party consortium called KII to negotiate the pricing and other contract terms with providers.

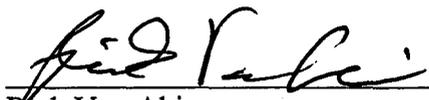
3. Sanofi uses a variety of providers for its telecommunications needs in the United States. For example, British Telecom fills most of our data network and internet connectivity needs in the United States. MCI-Verizon, Sprint and AT&T also provide data networking services at some locations. Sanofi uses primarily Verizon and T-Mobile, and to a lesser extent Cingular and Sprint, for mobile phone and other wireless services; MCI, Intercall and AT&T for audio conferencing; Wired One, AT&T and other companies for video conferencing; a number of different providers for toll-free phone services; and various local phone providers such as Verizon, SBC and BellSouth. A large portion of our contracts with these providers are negotiated through the KII buying consortium which, because it handles the pooled needs of many large businesses, can negotiate more favorable pricing packages and terms for its member companies. We negotiate directly with some providers, such as Verizon, and in those contexts

will seek proposals from a number of companies to obtain the best pricing and service terms. In total, Sanofi spends upwards of \$20 million per year on telecommunications services.

4. I do not view the combining of AT&T and BellSouth as harming the telecommunications market in the United States. While fewer players in a market can result in less competition in that market, I do not view this merger as a limitation on our competitive choices in light of the number of alternative providers that Sanofi uses and can use. Sanofi's use of telecommunications services is increasing. As the overall upgrades to the telecommunications infrastructure are completed, we expect a reduction in the operating costs that telecommunications providers incur which will impact future pricing to us as well.

5. I also expect that customers will gain various advantages from being able to contract with a company that can provide "end-to-end" services, especially within the BellSouth region. In particular, after AT&T and BellSouth integrate their infrastructure and personnel, the prices that the combined company charges will no longer need to include the cost of paying a different company for access to that company's lines or equipment – i.e., all points along the communications path will be owned and controlled by one company. An additional benefit to customers from such integration is that installation and maintenance should become easier and quicker for the simple reason that fewer companies need to be involved in either process.

6. Sanofi is just beginning to use Voice over Internet Protocol ("VoIP"), particularly in Sanofi's newer locations. We expect to use more VoIP in the coming years. I view Avaya and Cisco as companies who can provide those services to Sanofi and compete effectively in that market.

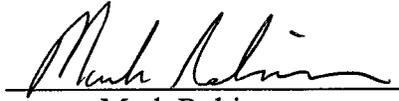

Rick Van Akin
sanofi-aventis Group

**STATEMENT OF MARK ROBINSON
OF
SCS TRANSPORTATION, INC.**

1. I am the Chief Information Officer of SCS Transportation, Inc. ("SCS"), a leading trucking transportation company which through its two operating subsidiaries, Saia Motor Freight Line, Inc. ("Saia") and Jevic Transportation, Inc. ("Jevic"), provides regional and interregional less-than-truckload services and selected national truckload and time-definite services across the United States.
2. Saia, which is based in Duluth, Georgia, serves customers in 30 states across the South, Southwest, Midwest, Pacific Northwest and the West and had annual revenues of approximately \$754 million in 2005. Jevic, which is based in Delano, New Jersey, serves customers through the United States and portions of Canada and had annual revenues of approximately \$345 million in 2005.
3. I have been the Chief Information Officer of SCS since October 2005 and, prior to that, for approximately nine years, served as the Vice President for Information Technology of Saia.
4. I am solely responsible for making decisions regarding the telecommunications needs of SCS. SCS spends approximately \$7.2 million annually for telecommunications services.
5. AT&T is SCS's telecom provider for long distance service and managed data services. For local service, Jevic uses Verizon and Saia uses AT&T, Qwest and Sprint. SCS also utilizes Nextel for communications by its truck drivers.
6. AT&T has been chosen since 1998 to be SCS's long distance provider by an RFP process, which SCS conducts every three years. AT&T, Bell South, Global Crossing and MCI participated in the last RFP.
7. SCS uses three major criteria in the RFP process to decide which company should be its long-distance telecom provider: (1) customer service and reliability, (2) cost of service and (3) services available. AT&T has been chosen over other competing companies because of the customer service provided to SCS and the reliability of AT&T's service even though the cost quoted for its services was higher than the other competing companies.
8. I am very supportive of the proposed merger of AT&T and Bell South. I believe that having one company provide both long distance and local phone service is advantageous for SCS because the combined company can provide better service to SCS. Also, with a combined company, there will be no barrier between the long distance carrier and the local telecom provider as exists today for purposes of service, maintenance and troubleshooting.

9. I also believe that, if the proposed merger is consummated, there will still be sufficient competition in the telecom market in the future for SCS's telecom business.

Dated: May 31, 2006



Mark Robinson
Chief Information Officer
SCS Transportation, Inc.

STATEMENT OF RANDY SMITH
(Shaw Industries)

1. I am the Planning Manager for Communications for Shaw Industries. My responsibilities include creating forward thinking strategies for the company's short term and long term communications needs. I also monitor the telecommunications industry and handle the procurement of hardware and services contracts. I have worked for Shaw Industries for over ten years and have been in the IT field for over sixteen years.
2. ~~Shaw Industries is a nationwide flooring corporation, headquartered in Dalton, Georgia. Shaw provides rugs, carpets, and hard surfacing to residential and commercial locations. The telecommunications needs remain fairly standard throughout all of our locations. The annual telecommunications spend for Shaw Industries is roughly \$7 million, with approximately equal amounts being spent on voice and data services.~~
3. Most of Shaw Industries' long distance and data services are provided by AT&T. Local service is provided by AT&T, Alltel, and BellSouth. For service contracts exceeding \$250,000, Shaw issues a formal RFP, but we use a less formal process for contracts under that amount. Most contracts are either for a 24 month or 36 month term, but we try to allow the flexibility within each contract to renegotiate rates or take advantage of new services as they arise. During our last RFP, in 2004, five companies (AT&T, MCI, Qwest, Broadwing, and a smaller independent company) submitted bids for long distance, five submitted bids for local service (Verizon, AT&T, MCI, Bell South and Alltel), and three submitted bids for data (MCI, AT&T, Broadway). Ultimately, we chose AT&T for long distance and data, and a combination of AT&T and Bell South for local. Cost was the sole decision for local service, while we focused primarily on available services when choosing our data provider. Shaw industries uses some VoIP but does not use any cable telecommunications services.
4. I am supportive of this merger, particularly because of the consolidation of services within one point of contact. I also think that after the merger, there will still be ample competition within the market. The market for local service has

strong competition, as does the market for data services, and that will not change after the merger. Even in the long distance market, there will still be several large players to offer competing services from which customers can choose. I see the merger as positive thing for the industry.



Randy Smith
Planning Manager for Communications, Shaw Industries

6/13/2006

Date

DECLARATION OF ALLEN CROTHERS

1. I am Allen Crothers, Director of Technical Services for Roper St. Francis Healthcare, South Carolina Lowcountry's only non-governmental, not-for-profit healthcare organization. Our 594-bed system comprises 20 facilities in four counties. Member hospitals include Bon Secours St. Francis Hospital and Roper Hospital, as well as freestanding centers for 24-hour emergency and urgent care, diagnostic laboratory and radiology, outpatient surgery, and more.

2. In my position, I am responsible for the procurement of telecommunications services for Roper St. Francis. I have been in this position for fourteen months and in the field for about thirty years.

3. Roper St. Francis purchases nearly all of its local, long distance, and data (metro Ethernet) service from BellSouth. Cellular service is provided by Alltel and Nextel. There are other companies to which we can turn for these and other telecommunications services and which solicit our business on a regular basis, including Birch, Deltacom, US LEC, NuVox, and Spirit, among others. For instance, Spirit recently competed with Bellsouth for our metro-Ethernet contract. AT&T did not bid for that business. We decided to go with BellSouth in large measure because of the strength and reliability that I believed that BellSouth would bring to Roper St. Francis.

4. Roper St. Francis is in the early stages of transitioning to VoIP. We are currently running a pilot program in our home health care division and are working with BellSouth, Dimension Data, and others toward the eventual goal of rolling out VoIP to the entire system. I am mindful of our long-term move to VoIP in making equipment procurement decisions. Thus, any new telecommunications equipment that I purchase is invariably VoIP compatible.

5. As a healthcare provider, the strength and reliability of my telecom provider is of paramount importance. Therefore, I think that the merger between AT&T and BellSouth has the potential to be a real positive event for Roper St. Francis. With hurricane season approaching, I am mindful of the crucial role that telecommunications providers play in disaster relief. I believe that the combined and coordinated resources of AT&T and BellSouth would better serve our community in times of crisis than could the two companies separately. I am hopeful that those combined resources also lead to the development of new technologies and increased investment in the Charleston area.



Allen Crothers
Director of Technical Services
Roper St. Francis Healthcare
Date: May 8, 2006

Statement of Kyle Holsclaw, Richland County, SC

1. My name is Kyle Holsclaw. I am the Network Project Manager for Richland County, South Carolina. I have been in this position for nine years. My responsibilities include purchasing telecommunications services for the County, mainly setting up telephone and data lines. I do not work on the County's 911 services, as our emergency services department is responsible for purchasing those services.
2. The County currently has leased TI (point to point) lines, 1FB business class lines, Centrex lines and ten PRI lines, all from Bell South; VOIP gear from Cisco, Avvid; interlatta long-distance from Bell South; long-distance through Spirit Telecom with leased lines through Level 3 (formerly Telcove); internet service and roadrunner data connections through Time Warner; and an ISDN circuit through Bell South. My current annual budget is approximately \$380,000, which does not include telephone. Individual departments in the County purchase their own local telephone service.
3. My purchasing is limited to vendors from the state-approved list. Internet vendors on the state approved list are Bell South, ACSinc.net, Spirit Telecom, Charter, New Technologies South, Sprint, Technology Solutions of SC, and Time Warner. Long distance vendors on the state-approved list are Spirit Telecom and CIO Communications. Prices are set through contracts with the state, so I do not engage in price negotiation. Because of the state-approved list, I generally do not undertake any bid process. Instead, I choose vendors from the list and match prices to locations. If prices among approved vendors are the same, then I will look at service history, response times and previous relationships.
4. I believe that AT&T provides some services within the County, but it is not on the state-approved list for what I purchase. Accordingly, I do not deal with AT&T. I do not think that the merger between Bell South and AT&T will have any impact on the services that I purchase. I imagine that if the merged company would be on the state approved list, there is a good possibility that it will provide a broader range of service.



Kyle Holsclaw
Richland County, SC

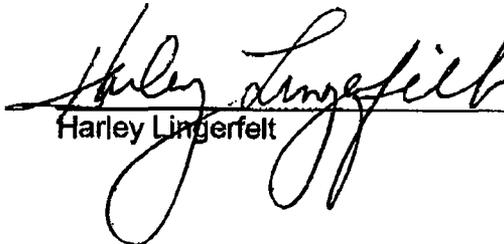
STATEMENT OF HARLEY LINGERFELT

1. My name is Harley Lingerfelt. I am the Chief Information Officer for the Savannah College of Art and Design (or "SCAD"), a private nonprofit institution providing higher education for the visual and performing arts in Savannah as well as at our branch campuses in Atlanta and Lacoste, France, and through our e-learning programs.
2. SCAD uses a variety of suppliers for its telecommunications services. We purchase most of our local voice services from TelCove. TelCove (then KMC) won a bid against BellSouth and a couple of other local firms approximately 6 or 7 years ago by offering the lowest prices, and has been SCAD's local carrier since that time. TelCove won a bid against BellSouth to renew its contract approximately 2 years ago. BellSouth provides some backup PRI circuits and circuits to buildings not served by TelCove.
3. Vartech has provided long distance for SCAD's administrative services and student accounts since winning a bid in which BellSouth, MCI and another company also participated. Qwest provides dedicated Internet access services to the College, with BellSouth providing backup Internet access circuits for redundancy.
4. SCAD leases a Nortel PBX switch from GE Capital that BellSouth supports and services. We are currently having some issues with GE Capital concerning the lease for our switch, and are considering various options in consultation with our BellSouth account team, such as whether to purchase the switch or renegotiate the lease. We lease dark fiber from AGL Networks in Atlanta and from the local electric company in Savannah to connect our campuses to the POP for our switch. We

spoke to 4-5 other carriers about dark fiber before opting to go with AGL Networks in Atlanta because they offered us the lowest price.

5. AT&T has not been an active bidder for SCAD's business over the last few years.
6. I think the merger of BellSouth and AT&T may make new services available to SCAD, and I look forward to learning about such new opportunities. The merger may also lead to bundling opportunities and lower prices from combining the wireless services we buy from Cingular with purchases from the combined AT&T/BellSouth. I would not want the merger to impact SCAD's very good relationship our local BellSouth account team, however, because our current team understands our business and can come to meet with us in person whenever there are issues (such as with the issues SCAD is currently having regarding our PBX switch mentioned above).

Dated: June 12, 2006


Harley Lingerfelt

STATEMENT OF CHRIS SMITH

1. I am the Senior Vice President and Chief Operations Officer for Security Bank, a rapidly growing regional bank headquartered in Macon, Georgia, with approximately 20 offices across Georgia.
2. Security Bank is excited about the merger of BellSouth and AT&T. Our bank is approaching \$2 billion in assets, and as we grow, we look forward to working with a telecommunications provider with the capabilities of a combined AT&T and BellSouth. Both companies are pioneers in communications, and we like the idea of the range of services that they will be able to offer Security Bank as a combined firm.
3. Security Bank uses BellSouth for most of our local, long distance and data requirements. We acquired a bank earlier in the year that used NuVox VoIP services, but we decided to transition those services to BellSouth as soon as our acquisition closed because of BellSouth's quality and service. Fairfield Financial Services, an affiliate of Security Bank, has used AT&T and Qwest for data services in the past, but we have been transitioning Fairfield to MPLS network services from BellSouth over the last few months because BellSouth offered us attractive pricing and local representation. Local contacts are important to Security Bank because we need to be able to reach a single point of contact who can address the various needs of our bank as we grow and add new branches.

4. Cox Cable has been very active in pitching their fiber network services to Security Bank.

We have been happy with BellSouth so have no plans to change to Cox, but their interest shows that Security Bank would have other options available in the future if we became dissatisfied with the pricing or service that we receive from the new AT&T/BellSouth.

Dated: May 10, 2006


Chris Smith

SOUTHEASTERN

FREIGHT LINES, INC.

DECLARATION OF RICHARD MATTOX



1. I, RICHARD MATTOX, am the Director of Communications for Southeastern Freight Lines, a leading LTL trucking company with operations spanning from Virginia to Florida to Texas, and beyond. As Director of Communications, I am responsible for the procurement of telecommunications services for Southeastern Freight. I have been responsible for the company's telecom purchasing for 16 years.

2. Southeastern Freight purchases much of its local, toll-free, long distance, and data service from BellSouth. I am very satisfied with the products and services provided by BellSouth, especially the customer service provided by Sandy Walsh and Judy Mattox, among others, on my BellSouth team. Nevertheless, there are other providers to which I can turn for various telecom services, including Sprint, Verizon/MCI, and Qwest.

3. Indeed, we do procure local and data service from other providers where BellSouth service is unavailable. Such providers include GTE, Sprint, and AT&T, among others. For instance, for our facility in Las Vegas, AT&T provides data service and bundles with it a small amount of long distance service. Likewise, our facilities in Texas, Oklahoma, Arkansas, and Virginia are served by vendors other than BellSouth.

4. It is my view that VoIP is the way of the future. Southeastern Freight currently has a VoIP LAN in Columbia and we considering deploying VoIP for an intra-company network in the future. New equipment which I purchase is, for the most part, VoIP compatible.

5. My view on the merger will depend upon which account team I am assigned post-merger. If I continue to be served by my current BellSouth team, then I believe that the merger will be a net-positive to Southeastern Freight because the increased breath of services and national network will allow me to consolidate more of my purchases (and customer service) with the combined AT&T/BellSouth. Furthermore, there will continue to be other companies which will competitively discipline the combined company and which will provide me with alternatives in the event that I become dissatisfied with the prices or services offered by AT&T/BellSouth in the future.

A handwritten signature in black ink that reads "Richard Mattox".

Richard Mattox
Director of Communications
SOUTHEASTERN FREIGHT LINES
Date: MAY 10, 2006

Statement of Earl Davidson (Southern Ag Carriers)

1. For the past nine years, I have been the Controller for Southern Ag Carriers. For the past five years, I have been responsible for procuring Internet access, telephone, and data services for the company.

2. Southern Ag is a truckload commercial carrier that specializes in hauling agricultural products, particularly peanuts, and general commodities throughout 32 states ranging from Pennsylvania to New Mexico. Southern Ag operates approximately 200 trucks. Sixty percent of our loads are transported in Georgia, Alabama, and Florida. We have three terminals in Southwest Georgia and one terminal southwest of Dallas, Texas. Because customers contact us for shipments via the phone and internet, reliable telecom service is particularly important to us.

3. We currently use BellSouth for all of our telecom and data needs. Once BellSouth was able to offer long distance service, we switched all of our telecom services from AT&T so that one company would be responsible for all of our services, including local, long distance, data, and Internet. When we evaluated the numerous telecom providers that could provide us with these services, we seriously considered switching to Deltacom before ultimately selecting BellSouth.

4. We have been satisfied with the service that we receive from BellSouth and do not anticipate switching providers in the near future. However, if the proposed merger between AT&T and BellSouth were to increase prices or decrease the level of service that we receive, I am aware that there are a number of other telecom providers, such as Deltacom, that we could turn to for telecom services.



Earl Davidson
Southern Ag Carriers

DECLARATION OF HOWARD HIRTH

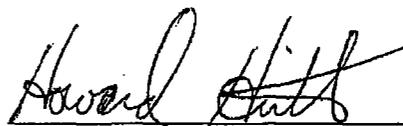
1. I am Howard Hirth, Information Technology Administrator of Southern Orthopaedic Specialists LLC. We have 13 physicians in 5 locations serving the metro-Atlanta area, as well as a corporate facility. As IT Administrator, I am responsible for the procurement of telecommunications services for Southern Orthopaedic. I have been in this position for one year and in the IT field since 1978.

2. Southern Orthopaedic purchases virtually all of its local, long distance, and data services from BellSouth. However, there are other companies which have approached us and to which we can turn for most all of these and other telecommunications services, including Florida Digital Network, ITC Deltacom, SeeBeyond, and Digital Agent, among others. While at Southern Orthopaedic, I have never considered a proposal from AT&T, which has not solicited our business.

3. At one of our offices, we have a virtual PBX over IP, on which we have VoIP. This facility is serviced by Digital Agent. We are in the process of integrating that office with the rest of our facilities with our net VPN from BellSouth.

4. Aside from the potential integration challenges posed by the deal, I have no concerns with the AT&T-BellSouth merger. While the merger may decrease the number of competitors in the national market by one, ample alternatives remain, and, in any event, AT&T has not competed for our largely local business. Furthermore, the continuing wave of technological changes in the field -- with the emergence of VoIP and the like -- has made today's telecommunications arena a far different world from that which had existed in years past.

5. Additionally, I believe that the merger has the potential to benefit Southern Orthopaedic to the extent that the combined company will be able to offer packaged services which are not currently available from BellSouth, such as integrating Cingular service with our wireline service. Moreover, I anticipate that the cost savings associated with the merger may be passed on to customers such as our company.



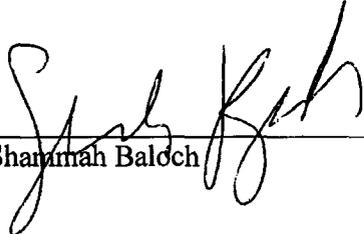
Howard Hirth
Information Technology Administrator
Southern Orthopaedic Specialists LLC

Date: May 11, 2006.

STATEMENT OF SHAMMAH BALOCH

1. I am Technical Services Manager for St. Joseph's/Candler with responsibility for telecommunications purchasing. St. Joseph's/Candler is a not-for-profit, faith-based health institution, and is the largest health care provider in Southeast Georgia. St. Joseph's/Candler operates two major hospitals as well as numerous smaller facilities including clinics and senior living facilities. In all, I have responsibility for providing telecommunications services to facilities with 65 different addresses across a 5,000-square mile area.
2. St. Joseph's/Candler uses BellSouth to provide the bulk of its voice and data telecommunications services, including local voice services and ISDN, T1, DS3, frame relay and metro Ethernet data circuits. We also buy Cisco equipment from BellSouth.
3. Apart from BellSouth, St. Joseph's/Candler also buys long distance services from KMC, cable broadband services for a few sites from Comcast, and wireless services from Alltel and Verizon.
4. Other companies apart from BellSouth come in periodically to make proposals for telecom services, but St. Joseph's/Candler has been pleased with the service it receives from BellSouth up to this point.
5. I have no objections to the merger of AT&T and BellSouth, which I do not think will affect St. Joseph's/Candler in any major way. AT&T has not had much of a presence in the Savannah area recently. On the positive side, the increased scale of the post-merger company may help it purchase telecom equipment from Cisco and other suppliers at greater discounts, resulting in lower prices for us.

Dated: June 5th, 2006



Shammah Baloch



Declaration of Vince Halder

1. My name is Vince Halder. I am the Vice President, Chief Information Officer of Sunshine Mortgage Co. Sunshine, which is privately held, specializes in retail mortgage lending and is considered the largest independently owned mortgage banker in the Southeast. We have 14 locations spanning Georgia, Florida, North Carolina, South Carolina and Maryland.
2. The connectivity between our branches is through a net-VPN and some VPN over DSL. These services are provided by BellSouth where the facility is in the BellSouth footprint. The same is true for local voice services. One of the reasons we chose the net-VPN service is so that we can ultimately move our voice services, both between the branches and externally, to our private network and become more feature rich and cost effective.
3. The contracts for our local and long distance voice and data services were signed before I came to the company and thus I am not certain of which other providers were considered. Although the contracts do not expire for several years, I would consider other vendors for long distance and data, particularly Verizon, Sprint, and AT&T.
4. I am hopeful that the merger between BellSouth and AT&T will lead to improvement of services, particularly in the ability of the combined company to provide services over a greater footprint. BellSouth's inability to provide services outside of its footprint has been a limitation on the services they can provide. My only concerns are that the level of service and my account team, with whom I am very comfortable, will not be reassigned post merger.

May 30, 2006



Vince Halder



P. O. Box 266
Cumming, Georgia 30028
770-887-2363
Fax - 770-886-8119
1-800-635-9131
<http://www.sawnee.com>

Statement of Carl Badgett (Sawnee Electric Membership Corporation)

1. My name is Carl Badgett. For the past four years, I have been the Vice President of Information Services for Sawnee Electric Membership Corporation ("Sawnee EMC"). Sawnee EMC is an Electric Membership Corporation serving 115,000 members in the northern suburbs of Atlanta. I am responsible for purchasing telecom services for the corporation.

2. Sawnee EMC purchases most of its telecom and data services from BellSouth. Specifically, Sawnee EMC purchases four primary ISDN lines from BellSouth for inbound and outbound voice service into its call center as well as regular business lines. We also use BellSouth for long distance service and our 1-800 number. For Internet access, BellSouth provides us with a T1 line and an Internet router. Overall, we usually spend approximately \$8,500 per month on BellSouth products and services

3. While most of our services are with BellSouth, Sawnee EMC uses Alltel for local service in areas not served by BellSouth and Sprint for some 1-800 products. We use Cingular Wireless for the phones used by our corporate staff and field engineers. However, for wireless data, we use T-Mobile, because they offered lower prices.

4. We typically do not seek bids for telecom services, because we would prefer to have one bill from a single, reliable provider. However, I am aware that there are many competitors in our area that could provide us with telecom service including Nextel, Verizon, and T-Mobile for wireless; Covad and Focal for local voice; and MCI/Verizon, Sprint, and AT&T for long distance.



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Cumming, Georgia 30028
770-887-2363
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<http://www.sawnee.com>

5. I do not see a negative impact on competition in my region of the merger of BellSouth and AT&T, and I believe it could be beneficial to Sawnee EMC in the longer run. The merged company may be better able to develop and provide cutting edge technology to us in the future. In addition, the combination of Cingular with AT&T and BellSouth may provide us with expanded service options such as pooled minutes and larger and faster Wi-Fi and WiMax networks. These developments could significantly help Sawnee EMC's operations. At the same time, I think that there is enough competition out there to keep the merged company honest, providing quality services at a reasonable price.



Carl Badgett
Sawnee EMC

STATEMENT OF STEVEN W. SAUNDERS (TALBOTS)

1. I am the Director of I.T. at Talbots, which has its headquarters in Hingham, Massachusetts. Talbots is a leading national specialty retailer and cataloger of apparel, shoes and accessories with over 1,000 stores throughout the United States.

2. I work out of the Talbots Systems Center in Tampa, Florida. While in the position of Director of I.T. for the last 8 years, I have been responsible for a wide range of technical services for Talbots' telecommunications. I also am responsible for negotiating and performing regular reviews of Talbots' telecommunications service contracts.

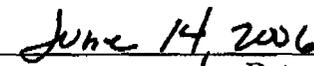
3. AT&T is the primary telecommunications service provider for Talbots. We currently pay AT&T approximately \$6-7 million per year for voice and data telecommunications services at our 6 corporate locations and most of our retail stores. In certain locations, we are required to use other telecommunications providers as local exchange carriers. We spend approximately \$2 million per year for the services of local exchange carriers.

4. The last time that Talbots went through a formal bid process for telecommunications services was in 2002. At that time, we received competitive bids from a number of larger telecommunications companies including AT&T. We chose AT&T as our primary supplier and entered into a five year contract, which has since been renewed and extended for a total of six years.

5. We review our contract with AT&T almost every year. As we continue to get larger and open new retail stores, we have been successful at negotiating rate reductions with AT&T. Talbots would also prefer to use AT&T as a local exchange carrier at as many of our stores as possible because this would provide more leverage to secure bigger discounts.

6. I believe there is ample competition in the telecommunications services market, except for some smaller communities where there may be few or only one local exchange carrier. I view the proposed merger of AT&T and BellSouth as a positive for Talbots. We currently use BellSouth as a local exchange carrier for some of our stores. With the merger, I expect that we will have the leverage to get additional discounts at the current BellSouth locations and in the future receive better overall service and responsiveness.


Steven W. Saunders


Date



Building the future...together.
Today. Tomorrow. Always.

Joint Statement of Doug Putnam and Tom Swain

1. Doug Putnam is Executive Vice-President and Tom Swain is Vice-President of Fixed Assets for TIC Federal Credit Union, a credit union based in Columbus, Georgia. Together, we have responsibility for telecom procurement for TIC. TIC also uses the services of a consultant, Telecom Management of Little Rock, Arkansas, in our telecom procurement process because they are familiar with the terminology and players in the complex telecom business, and can help us tell whether a bidder's telecom proposal is a good deal or not for TIC.
2. Our current policy at TIC is that we do not enter into telecom service contracts for longer than two years, and use a competitive bid process when contracts are up for renewal so that we can be sure that we are getting competitive prices and service. BellSouth is TIC's current supplier of local, long distance, and broadband Internet services. We purchase services from BellSouth through a master contract for all services that BellSouth provides, although we have bid these services out separately in the past. In addition to the services we buy from BellSouth, TIC also uses Xspedius for point-to-point T-1 data networking services. Xspedius has been an active bidder in contracts against BellSouth. AT&T has not bid for TIC's business in quite some time.
3. We have no concerns concerning the potential impact of the merger of AT&T and BellSouth on our competitive choices. For the next two years, we will have the benefit of the pricing and terms in our current contract. After that, if the combined company's prices go up, we always have other telecom providers that we can go to. In that regard, competitors to BellSouth have been quite competitive on some of their recent bids.

A handwritten signature in black ink, appearing to be "DP" followed by a long horizontal stroke.

Doug Putnam

A handwritten signature in black ink, appearing to be "Tom Swain" in a cursive style.

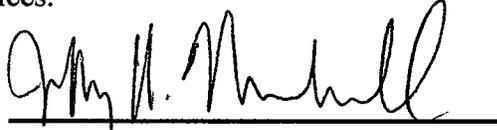
Tom Swain

Dated May 30, 2006

**STATEMENT OF Jeffrey Marshall
(TRANSTAR INDUSTRIES, INC.)**

1. I am the Vice President, Chief Financial Officer, and Treasurer of Transtar Industries Inc. ("Transtar"). I negotiate Transtar's telecommunications contracts and monitor the billing. I have held my current position at Transtar since September 2003, but have been involved in telecommunications procurement for many years prior.
2. Transtar specializes in the distribution of after-market automotive transmission parts. Headquartered in Cleveland, Ohio, Transtar has thirty branches across the US, including several in the states of Florida, Georgia, Louisiana, Alabama, and Tennessee.
3. Transtar spends close to \$1 million annually on telecommunications services, and currently relies on AT&T for most of its telecommunications needs, including data (frame relay), long distance voice, and local voice where available.
4. Transtar uses an RFP process when contracting for telecommunications services. Our most recent RFP was for a two-year contract, however, most of our prior contracts were for only one year. During our most recent RFP Transtar considered AT&T, SBC, Qwest, MCI [Verizon], and Sprint. Transtar chose AT&T because we needed a national company with coverage across the entire country, to assure consistency of service and guarantee bullet-proof reliability. I have never considered BellSouth as a viable alternative to AT&T for national services because it lacks the experience and national coverage.
5. I believe that the proposed merger between AT&T and BellSouth will provide benefits. Transtar would prefer to use AT&T for local service, where available, in addition to long distance and data. The proposed merger would allow us to purchase more services from the combined company. In addition, I believe that such a consolidation will help spawn new services and lead to the development of more advanced technology.
6. The previous SBC/AT&T merger has not changed the competitiveness of the marketplace. In fact, Transtar has received benefits including reduced costs.

7. I expect that the competitive effects of the proposed AT&T/BellSouth merger will be even less significant than the SBC/AT&T merger. BellSouth is a much less significant competitor than was SBC a year ago. And, even with the recent consolidation, there is enough national competition to keep in check any possible attempt to increase prices.



Jeffrey Marshall

Chief Financial Officer, Transtar Industries

4/24/06

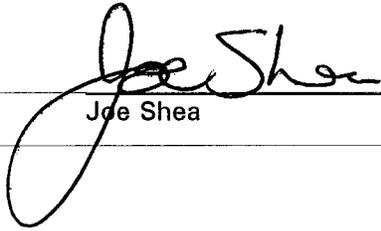
Date

STATEMENT OF JOE SHEA (TRIBUNE COMPANY)

1. I am Director of Infrastructure Technology at the *Los Angeles Times*. The L.A. Times is one of eleven leading daily newspapers owned by Tribune Company and its largest business unit. Tribune also owns twenty-six television stations. Tribune's primary locations are in Chicago, Los Angeles, New York, Orlando, and Fort Lauderdale.
2. I have been in my position at the *L.A. Times* since 1998, where I have primary responsibility for the *L.A. Times'* network, telecommunications, and data center management. For about the last year, I have handled Tribune's overall voice telecommunications and messaging strategy. In this dual role, I have shared responsibility (with the CTOs of each business unit and with our corporate strategic sourcing organization) for telecommunications purchasing decisions. I generally am in charge of overseeing final decisions and shepherding negotiations.
3. Tribune purchases telecommunications services from both legacy AT&T and legacy SBC. AT&T provides our ATM-based Wide Area Network, which connects our various business units to our headquarters in Chicago; we have a secondary path through Los Angeles. AT&T also provides long distance service for a number of our business units as well as Internet access in Chicago and Los Angeles. We purchase local voice from legacy SBC across SBC's historic 13-state region. We also purchase data services from legacy SBC -- frame relay service in Chicago and throughout SBC's historic 13-state region. We also purchase wireless services from Cingular (as well as several other providers).
4. Some of our business units purchase from other providers. A number of our business units purchase voice service from PAETEC Communications, a reseller of local and long distance services. This includes business units in Hartford, Chicago and Fort Lauderdale. These business units had previously used AT&T for local and long distance services, but PAETEC came in with a very competitive offer that AT&T was not able to match. AT&T's account team has since worked to offer a more competitive rate, which has prevented further migration to PAETEC.
5. Some other Tribune business units are also using VoIP services. In Los Angeles, we are sending some traffic to our outsourced call center using VoIP. The *Hartford Courant* uses VoIP to communicate with its remote bureaus. Other business units using VoIP include those in Fort Lauderdale, Chicago, and Washington, DC.
6. In addition to the providers listed above, we use Broadwing in Chicago for Internet service, Verizon for services in various locations, and several other local and regional providers throughout the country.
7. I believe the AT&T/BellSouth merger will benefit Tribune. We are undertaking a strategic initiative to streamline our wireless choices -- we currently have four wireless providers and would like to use one carrier or, at most, two. We also are looking at opportunities to leverage wireless to enhance our publishing applications; for example, we would like to give tools to sales people and reporters to enable them to access applications and

content when they are in the field. This transaction, by consolidating the ownership of Cingular, should help us achieve our wireless goals. I would expect that we would be able to leverage our wireline purchases with AT&T to negotiate a better rate with Cingular. I would also expect the combined company to bring more advanced products to market faster, which would also help with our current wireless initiative. I am not concerned about the combination of AT&T and BellSouth, as BellSouth is a regional player that does not really compete with AT&T, which operates at the national level.

8. I believe competition in the telecommunications industry is strong today. There are plenty of competitive providers that would provide us with a viable alternative to AT&T. Vendors who are not competitive at the national level today could expand and build their networks to do so in the future. I am therefore not concerned that this merger will hurt our ability to get competitive proposals and pricing for our telecommunications purchasing.

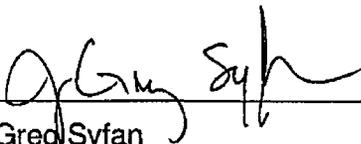

Joe Shea

5-24-06
DATE

DECLARATION OF J. GREG SYFAN

1. I am J. Greg Syfan, President of Turbo Logistics, Inc. Since we are a shipping brokerage company, telecommunications service is the lifeblood of our business. Turbo Logistics employs about 140 people in five locations, including a call center. We require very reliable service at a low price point -- savings of even fractions of a penny have a substantial impact on our bottom line.
2. As President, I am ultimately responsible for the purchase of telecommunications services and hardware. However, we work with an outside consultant, who is a former employee of BellSouth.
3. Turbo Logistics currently purchases voice, data, internet and wideband connections from BellSouth. Around December 2005, we entered a 36 month contract with BellSouth. Although we were (and are) pleased with the service we received from BellSouth, we threatened to bid out this contract to other suppliers in order to lower our costs. BellSouth responded with an offer that was so favorable to Turbo Logistics that we felt it was unnecessary to go through the nuisance of an RFP process.
4. As this experience demonstrates, there are many alternatives in the marketplace creating ample competitive pressures on telecommunications suppliers, particularly BellSouth. If we were to grow dissatisfied by BellSouth, I would work with our consultant to identify good alternatives. In the recent past, both Sprint and Inter-Tel have approached me to express an interest in Turbo Logistics's business.
5. I believe that the proposed merger of BellSouth and AT&T will benefit Turbo Logistics in that it will create a bigger, stronger network. I am also confident that there will remain adequate alternatives in the marketplace after the merger such that there will be no downside for us.

Date: 5-1-06



J. Greg Syfan
President
Turbo Logistics Logistics, Inc.

DECLARATION OF RONALD MOORE

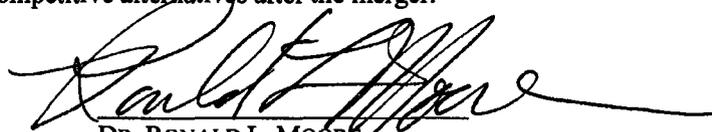
1. I am Ronald Moore, the Vice President of Information Technology for the University of Louisville. As of the Fall of 2005, the University, which has three campuses, had a student body of 21,760 with 5,764 faculty and staff. In my position, I am responsible for the procurement of telecommunications services for the University. I have been in this position for twenty-two years.

2. The University purchases local service from BellSouth and long distance service from AT&T. Data and internet services are provided by Alltel and Quest through a program with the state university system. There are a number of competitors other than BellSouth and AT&T who could provide such services. A veritable who's who of such competitors regularly solicit our business, including Verizon/MCI, Sprint, and Broadwing, among others.

3. The University has had an aggressive VoIP pilot program underway for some time now. I believe that the increased use of VoIP and the increased use of cellular among students have contributed to a substantial decline in our long distance usage, which is but 25% of what it was just a couple of years ago.

4. Our goal is to eventually roll out VoIP to the entire University. We currently have an outstanding RFP seeking proposals to substantially expand VoIP in the University. In addition to BellSouth, a number of telephone and cable companies are in the running for this business.

5. I believe that the acquisition of BellSouth by AT&T may benefit the University. It will allow the merged firm to bring its combined resources to bear in serving telecom customers, which may ultimately result in better and more innovative telecommunications services. Furthermore, new technologies such as VoIP have emerged as competitive influences in the telecom market. Moreover, I believe that the University will have adequate competitive alternatives after the merger.



DR. RONALD L. MOORE
Vice President of Information Technology
University of Louisville

DATE: May 24, 2006

DECLARATION OF SAMER N'SER

1. My name is Samer N'Ser, the Regional Manager for the SW Region of US Wireless Online, Inc. I served as Vice President of Operations for AIR2LAN until it merged with US Wireless Online in March 2005. I was subsequently promoted to my current position. Before joining AIR2LAN, I co-founded SmartSynch, a leader in wireless solutions for remote monitoring of electric meters. Prior to that, I worked for SkyTel Communications, a paging company, for 11 years. SkyTel we sold to WorldCom in 1999.

2. In the SW Region, US Wireless Online offers an innovative set of wireless internet services in both urban and rural areas of Mississippi, Louisiana, Alabama, and Tennessee. AIR2LAN was founded in 1999 and we first introduced service in Jackson, Mississippi the following year.

3. We purchase point-to-point T1 lines, DS3, and DSL connections from BellSouth. We renewed our BellSouth contract in February 2006 for a term of two years.

4. We also purchase T1s and DS3s from TelCove, a facilities-based CLEC with a substantial presence in many parts of the eastern U.S. About 60 percent of our T1s are purchased from BellSouth and the balance from TelCove. Outside of Mississippi, we purchase services from CenturyTel in Alabama, a LEC with a focus on rural areas. Our total annual telecom spending is about \$100,000 with BellSouth and \$360,000 with remaining carriers.

5. We use T1 lines to build our network out to our customers. The DS3s provide aggregated connectivity back to our central internet connection, which is provided by TelCove. MCI and Sprint are other vendors we have used to support parts of our operations in the past. AIR2LAN has never done business with AT&T.

6. In my view, BellSouth's customer service leaves room for improvement. I am hopeful that the proposed merger will benefit from AT2T excellent customer service processes improving the support to AIR2LAN/US Wireless Online services with BellSouth.

7. Additionally, I am hopeful that the new company will be a partner to companies looking for innovative opportunities to resell services and confident that it will offer us more favorable pricing.

8. Overall, I do not think the proposed merger presents any downside for AIR2LAN.

Date: April 18, 2006



Samer N'ser
Regional Manager, SW Region
US Wireless Online, Inc.

**VESTA INSURANCE
COMPANIES**

PO BOX 43360 3760 RIVER RUN DRIVE
BIRMINGHAM, ALABAMA 35243
(205) 970-7000 FAX (205) 970-7007



VESTA

June 5, 2006

Re: Statement of Vesta Insurance Group, Inc. on BellSouth AT&T Merger.

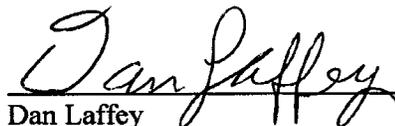
To Whom it May Concern:

I am the Chief Information Officer for Vesta Insurance Group, Inc., and my position includes procuring and managing the communications systems for the entire operating group. Vesta Insurance Group is an affiliated group of companies offering primarily property and casualty insurance. We are based in Birmingham, Alabama, and operate from locations throughout the U.S. including Sarasota, Florida, Syracuse, New York, San Antonio, Texas, Sacramento, California, and Honolulu, Hawaii.

Vesta currently works with a wide variety of service providers for local, long-distance, equipment and other services. We work with BellSouth, Verizon, SBC and others. Our business requires that we have backup service for our catastrophe teams working in our locations affected by a natural catastrophe; and to cover this need we use the satellite services of MCI and AT&T. For communications between our offices, we have developed a VoIP system using our data lines provided by BellSouth.

We anticipate that the merger of BellSouth and AT&T will have a beneficial effect on the services that we use now, and services that we will acquire in the future. Specifically, we feel that BellSouth and AT&T provide complimentary services and the combined entity will be better able to offer a broader range of services and reduce BellSouth's current dependence on third party providers.

Vesta's budget for all communications services is roughly \$1 million per year. We have not, since my arrival approximately 9 months ago, undertaken a review or re-bidding of our communications needs; but if we did, we would seek multiple bidders for the range of services we need. In addition to the firms we currently work with, we would consider bids from competitive exchange carriers. We do not believe that the merger of BellSouth and AT&T would reduce our options in any significant way, and as indicated above, we view a combined BellSouth/AT&T as an positive event for our business.


Dan Laffey



708 West Forest Avenue • Jackson, Tennessee 38301-3956 • Telephone (901) 425-5000 • www.wth.net

Declaration of Kathy Mealer

1. My name is Kathy Mealer. I am the Telecommunications Manager for West Tennessee Healthcare ("WTH"), a position I have held since 1997. WTH serves all of western Tennessee except Memphis and Shelby counties. We have 35 affiliates and 6 hospitals, the largest of which is a 650 bed hospital. Our facilities are spread over a large area, with a number of them in very rural areas.
2. We obtain our local voice service from BellSouth. Jackson Energy Authority also provides telecommunications services in Jackson. We use them for DSL and for some direct fiber. Data services are provided by BellSouth.
3. Our long distance service is provided by BellSouth and Qwest. BellSouth replaced MCI about a year and a half ago.
4. Internet service is provided by BellSouth. We also obtained a bid from Aeneas, a local internet provider (which also provides voice services) in Madison county.
5. I am not concerned about the merger of BellSouth and AT&T. I am certain that our needs are going to be taken care of regardless of the proposed merger.

May 24, 2006

Kathy Mealer
Kathy Mealer

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| <ul style="list-style-type: none"> • Apples to Apples • Bolivar General Hospital • Bradford Family Medical Center • Camden General Hospital • Carroll County Family Medical Center • Center for Managed Care • Dowling Family Medical Center • East Jackson Family Medical Center • Emergency Services • Employer Services | <ul style="list-style-type: none"> • Gibson Family Medical Center • Gibson General Hospital • Greenfield Family Medical Center • Humboldt General Hospital • Humphreys County Family Medical Center • Jackson-Madison County General Hospital • Jackson-Madison County Healthcare Foundation • Medical Center EMS • Medical Center Home Health | <ul style="list-style-type: none"> • Medical Center Infusion Services • Medical Center Laboratory • Medical Center Medical Products • Middleton Family Medical Center • Milan General Hospital • Occ-Med • Occupational Rehabilitation Center of West Tennessee • Pathways Behavioral Health Services | <ul style="list-style-type: none"> • Sight Care Network • Sports Plus Rehab Centers • Tennessee Heart Center • Thomas Family Medical Center • Trzeviant Family Medical Center • West Tennessee Cancer Center • West Tennessee Healthcare Foundation • West Tennessee Medical Call Center | <ul style="list-style-type: none"> • West Tennessee Outpatient Center • West Tennessee Rehabilitation Center • West Tennessee Skilled Nursing Center • West Tennessee Surgery Center • Whiteville Family Medical Center • Women and Children's Center • Work Partners |
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STATEMENT OF MARIE ESCOTO OF YAMAHA MOTOR CORPORATION

1. I am the telecommunications administrator for Yamaha Motor Corp., working within the information services division. In this capacity, I am responsible for Yamaha's telecommunication needs and I am involved in virtually all aspects of telecommunications. I negotiate wireless and long distance contracts. I procure hardware and software as needed, video conference equipment, desk phones, headphones, etc. I also process telecom invoices, manage the day-to-day telecommunication operations, and am responsible for switch maintenance. I have held the position of telecommunications administrator for three years. Prior to this position, I was an administrator/financial planner within the same division of Yamaha.

2. Yamaha is a distributor of motorcycle, watercraft, and marine products. We are based in Cypress, California, and have sixteen locations throughout the United States, not including the field sales staff.

3. Yamaha's total spend on telecom services is approximately \$304,000 per month. Yamaha purchases all types of voice and data services from multiple carriers. Yamaha purchases basic line, T1 lines, long distance, (800) traffic, DSL, wireless (phone and cards), and frame relay. Yamaha purchases basic from BellSouth and Qwest, frame relay from AT&T, Sprint, and Cisco, DSL from Verizon, Newedge, Equant, MidContinental, and Covad, T1 voice from Broadwing, T1s for data from Access Point, wireless data cards from Verizon, mobile phones from Verizon, Cingular, and Alltel, basic rental from AT&T, and hardware and software for switches from Avaya.

4. Procuring telecom services involves a lengthy bargaining and bidding process. Generally, we begin by contacting those vendors with whom we have an existing relationship. For example, when we were procuring T1 voice services, we contacted Broadwing, as we had an

existing relationship with Broadwing. We then inform those vendors of our specific needs and requirements. The vendors will then come back with bids. We then receive bids from competitors. We make our ultimate decision based on price, customer service, geographic reach, and various other considerations. For instance, when procuring DSL services from vendors such as Midcontinent and Equant, a major deciding factor is whether the vendor covers those geographic areas that we need. Moreover, we occasionally engage in internet browsing to obtain the most competitive prices and services, especially when a new market, such as DSL, is involved.

5. When procuring and upgrading switch related items, such as hardware and software for switches and call-center management, we sometimes utilize consultants to assist with the process.

6. A lengthy process is also involved when we renegotiate existing contracts. For example, when we renegotiated our (800) traffic and long-distance contract with AT&T, we first gave AT&T our list of needs, and then we shopped with Sprint as well. We completed a price comparison and ultimately, as AT&T came in better on price, they offered higher quality customer service, and we had an existing relationship, we went with AT&T.

7. We are absolutely seeing new options becoming available in the industry, such as wireless services and cable companies, and we believe that they will be helpful in the coming years. Some new entrants provide better service and better customer care than established suppliers.

8. We support and welcome the merger between AT&T and BellSouth. We have seen the success of the merger between AT&T and SBC and have realized benefits resulting from that merger, and we had more lines with SBC than we have with BellSouth.

9. I do not see any real issues with competition regarding the merger between AT&T and BellSouth, and I do not believe that the merger will reduce competition in the telecommunications industry. BellSouth is specific to certain areas, in that BellSouth only operates in a limited number of states, so there really is no competition between AT&T and BellSouth.

10. We expect the merger will result in benefits for the customers. First, it will be nice to have one point of contact for a multitude of our telecom needs, having more services in one place as opposed to spread out over many suppliers. As a result, the company will be more familiar with our account and our specific needs. Second, when we have more business and higher volume with a single supplier, we reach a higher tier and become a more important customer, and as such we receive a better price and better service. When we have a contract in one place, we will see reduced transaction costs, increased efficiency, and a reduction in administrative work. Third, down the road we expect to receive benefits from wireless/wireline integration. Therefore, as long as the company can maintain a high level of customer service, we expect to realize multiple benefits as a customer.



Marie Escoto
Telecommunications Administrator
Yamaha Motor Corp.

Dated: 06/08/2006

CONFIDENTIAL

Statement of Fred Vignes (Zoo Atlanta)

1. I have been the IT Director for Zoo Atlanta, a non-profit zoo in Atlanta, Georgia, for the past six years. I am responsible for researching and procuring telecommunications and data services for the zoo.

2. Zoo Atlanta currently purchases all of its voice and data services from BellSouth. Specifically, BellSouth provides us with local and long distance service, a DS-3 6 MB internet pipe, and a portion of our data equipment. Because much of our equipment is rather old, we may be in the market soon for new equipment, at which point we will consider upgrading to new technologies such as VoIP. When and if we decide to implement VoIP, I will consider BellSouth and other providers for the service.

3. Each year, Zoo Atlanta reconsiders all of its telecommunications agreements. I am continuously bombarded with solicited and unsolicited offers to provide a wide array of telecommunications services. In particular, I have reviewed materials in the past from Sprint, MCI, and local resellers including ITC Deltacom, Nuvox, XO, Covad, and Global Crossing.

4. Each time I receive material from a telecom provider, I take a look at it to see what is being offered. Some of the providers are particularly aggressive in their marketing efforts and some appear to offer better prices than I currently have with BellSouth. However, I have found that it is infinitely easier for me to deal with all of our communications issues by dealing with a single vendor that can provide all of our services. If something goes wrong with any of our telecommunications services, I know where to find my BellSouth representative, and I know that he will be there when I need him. At the end of the day, Zoo Atlanta uses BellSouth because of its customer service and quality of service.

5. I support the merger between BellSouth and AT&T because I believe the merger will be good for Zoo Atlanta. Because AT&T is a bigger fish in the telecom industry, it will bring to the table goods and services that BellSouth does not provide. At the same time, I do not think that the proposed merger will reduce competition or change the level of service that Zoo Atlanta currently receives. AT&T has never solicited Zoo Atlanta for telecommunications services. Moreover, after the merger, MCI (now Verizon), Sprint, and all of the other players that are constantly soliciting my business will remain. Because of this healthy competition and the benefits of the merger, Zoo Atlanta is likely to have more service choices in the future.



Fred Vignes
Zoo Atlanta