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 AT&T 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.
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

WRFMAIN 12484033.1
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

MAY-24-2006(WED) 11:00  (FAX)731 425 4643  P 002/002
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.

Dated: 06/08/2006

Marie Escoto
Telecommunications Administrator
Yamaha Motor Corp.
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
CERTIFICATE OF SERVICE

I hereby certify that on this twentieth day of June, 2006, I caused true and correct copies of the foregoing Joint Opposition of AT&T Inc. and BellSouth Corporation to Petitions to Deny and Reply to Comments to be served by first class mail, postage prepaid, or hand delivery upon:

U.S. Coordinator, EB/CIP
U.S. Department of State
2201 C Street, NW
Washington, DC 20520-5818

Office of the Chief Counsel/NTIA
U.S. Department of Commerce
14th Street and Constitution Avenue, NW
Washington, DC 20230

Defense Information Systems Agency
Code RGC
701 S. Courthouse Road
Arlington, VA 22204

Access Integrated Networks, LLC
C/o D. Mark Baxter
Stone & Baxter LLP
577 Mulberry Street, Suite 800
Macon, GA 31201

Access Point, Inc., et al.
C/o Andrew D. Lipman
Patrick J. Donovan
Bingham McCutchen LLP
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Daniel B. Phythyon
Alliance for Public Technology
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Center for Digital Democracy
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<td>EarthLink, Inc.</td>
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Kitchens New LLC
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Time Warner Telecom, Inc.
c/o Thomas Jones
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Sr. Legal Assistant