

NANCY B. WHITE  
General Counsel - Florida

BellSouth Telecommunications, Inc.  
150 South Monroe Street  
Room 400  
Tallahassee, Florida 32301  
(305) 347-5558

April 25, 2005

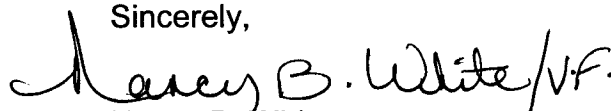
Ms. Blanco S. Bayó  
Division of the Commission Clerk and  
Administrative Services  
Florida Public Service commission  
2540 Shumard Oak Boulevard  
Tallahassee, FL 32399-0850

**Re: Audit of BellSouth Telecommunications, Inc.'s Performance  
Assessment Plan for Florida – Liberty Consulting Groups  
Work Papers in the possession of FPSC Staff**

Dear Ms. Bayó:

BellSouth Telecommunications, Inc. pursuant to Section 364.183(3), Florida Statutes and Rule 25-22.006, Florida Administrative Code, hereby makes a claim of confidentiality for the work papers in connection with the above captioned matter. BellSouth's responses contain proprietary confidential business information which includes, but is not limited to, information relating to competitive interests.

Sincerely,

  
Nancy B. White

Enclosures

cc: Ms. Lisa Harvey