BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

Complaint and Request for Summary Disposition BellSouth Telecommunications, Inc. Against NewSouth Communications Corp. to Enforce Contract Audit Provisions.

Docket No. 040028-TP Filed May 2, 2005

PRELIMINARY ISSUE LISTS OF NEWSOUTH COMMUNICATIONS CORP.

NewSouth Communications Corp. (NewSouth), by and through its undersigned counsel, pursuant to Staff's Issue Identification Notice issued on April 13, 2005, submits its Preliminary List of Issues.

- 1. Did the parties agree to incorporate the concern requirement of the Supplemental Order Clarification into their Interconnection Agreement?
- 2. Has BellSouth demonstrated a sufficient concern to audit any of NewSouth's converted EEL circuits?
- 3. For which NewSouth converted EEL circuits, if any, has BellSouth demonstrated a sufficient concern to warrant an audit for any of those specific circuits?
- 4. Is BellSouth seeking to audit NewSouth circuits that were converted after it provided its notice of audit?
 - a. If so, which circuits?
 - b. If so, is this request appropriate for consideration in this proceeding?
- 5. Is BellSouth permitted to conduct an audit of new (as opposed to converted) EELs?

- 6. Did the parties agree to incorporate the independent auditor requirement of the *Supplemental Order Clarification* into their Interconnection Agreement?
- 7. Does the independent auditor requirement require that the auditor be capable of performing an AICPA-compliant audit?
- 8. May KPMG serve as an independent auditor for the purpose of auditing any of NewSouth's EEL circuits?
- 9. If any audit is permitted, should the audit be limited to NewSouth's records?

Respectfully submitted,

/s Vicki Gordon Kaufman

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CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing NewSouth Preliminary Issue list has been furnished by electronic mail and U.S. Mail to the following this 2nd day of May, 2005:

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<u>s/ Vicki Gordon Kaufman</u>Vicki Gordon Kaufman