

James Meza
General Counsel – Florida

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October 4, 2006

Mrs. Blanca S. Bayo
Director, Division of the Commission Clerk
and Administrative Services
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

**In Re: June 6, 2006 Letter Regarding GAAP Audit of BellSouth's 2004
SEEM payments**

Dear Ms. Bayo:

Enclosed is BellSouth Telecommunications, Inc.'s response to the captioned letter dated September 19, 2006. Pursuant to Section 364.183(3), Florida Statutes, and Rule 25-22.006, Florida Administrative Code, BellSouth hereby makes a claim of confidentiality for the attached letter. The information contains proprietary data relating to confidential business information utilized by BellSouth to conduct business.

Sincerely,



James Meza, III

DOCUMENT NUMBER-DATE

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FPSC-COMMISSION CLERK