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March 20, 2001

Mr. Leon Bowles
Director of Telecommunications
Georgia Public Service Commission
244 Washington Street, S.W.
Atlanta, GA 30334-5701

Dear Mr. Bowles:

To support the Georgia Public Service Commission's (GPSC's) consideration of the matter of BellSouth – Georgia's (BellSouth's) compliance with the requirements of Section 271 of *The Telecommunications Act of 1996* in the context of Docket No. 8354-U, KPMG Consulting, Inc. (KCI) is pleased to submit our *Master Test Plan Final Report*, *Supplemental Test Plan Final Report*, and *Flow-Through Evaluation* per the directions provided in your letter dated March 5, 2001.

The *Final Reports* are organized around eight major categories or domains, as outlined in the *MTP* and *STP*: Pre-Ordering, Ordering and Provisioning, Billing, Maintenance and Repair, Capacity Management, Change Management, Metrics, and the Flow-Through Evaluation. The test activities specified in the test plans, with the exception of the metrics evaluations, are complete as of the date of this letter. A supplemental report will be filed with the GPSC upon completion of the remaining metrics evaluations.

KCI evaluated BellSouth across some 1,175 test points in the aforementioned categories. Each test point was assigned one of four possible results: Satisfied, Not Satisfied, No Result Determination Made, or Not Complete. In your letter dated March 5, 2001, you directed us to provide an opinion on which of the test areas remaining "Not Complete" or "Not Satisfied" could have a material adverse impact on competition.

While it is important that KCI's comments in this letter be considered only in the context of the substantial volume of performance detail and evaluative commentary presented in the test results sections of the *Final Reports*, as well as in the exceptions reports and closure statements on file with the GPSC, KCI believes, based on our professional judgment of the test performance observed and recorded during the course of the evaluation, that no deficiencies creating potentially material adverse impacts on competition currently exist in the test categories of Pre-Ordering, Billing, Maintenance and Repair, Capacity Management, Change Management, and Flow-Through.

In the Ordering and Provisioning category all evaluation criteria have been satisfied except for those in three areas: timeliness of responses to fully mechanized orders; timeliness and accuracy of Clarifications to partially mechanized orders; and, accuracy of translation from external (CLEC) to internal (BellSouth) service orders resulting in switch translation and directory listing errors. It is our professional judgment that these evaluation criteria, which have been assigned “Not Satisfied” results in the reports, could potentially have a material adverse impact on a CLEC’s ability to compete effectively. As you know, the Commission will be able to monitor these issues on an ongoing basis through the performance measures and/or penalty plans in place that address the timeliness of BellSouth responses, service order accuracy, and percent of provisioning troubles within 30 days.

A number of items remain “Not Complete” as of today in the Metrics category. KCI metrics testing is ongoing; and BellSouth has a number of initiatives in place both to conform to the GPSC’s January 16, 2001 directive and to address deficiencies identified to date by KCI. It should be noted that, in our judgment, inaccuracies in metrics reporting would not in and of themselves have a materially adverse impact on competition.

We look forward to responding to any questions you may have concerning the attached reports.

Respectfully,

A handwritten signature in black ink that reads 'Michael W. Weeks'. The signature is written in a cursive style with a large initial 'M'.

Michael W. Weeks
Managing Director