



BellSouth Telecommunications, Inc 502-582-2164
4th Floor FAX 502-582-8667
601 W. Chestnut Street
Louisville, KY 40203

Tony Taylor
Director – Regulatory & External Affairs

Tony.Taylor@bellsouth.com

January 19, 2007

Ms. Elizabeth O'Donnell
Executive Director
Kentucky Public Service Commission
211 Sower Boulevard
P. O. Box 615
Frankfort, KY 40602-0615

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JAN 22 2007
PUBLIC SERVICE
COMMISSION

Dear Ms. O'Donnell:

Case No. 2007-00032

Pursuant to the Kentucky PSC's May 20, 2003 order in KY PSC Case No. 2002-0310, BellSouth is providing advance notice to the Kentucky Public Service Commission (PSC) of BellSouth's intent to disconnect U.S Long Distance for non-payment.

BellSouth's records indicate that U.S Long Distance is delinquent in payment of its bills to BellSouth. Attempts to collect past due amounts from U.S. Long Distance have been unsuccessful. BellSouth made numerous written notifications to U.S. Long Distance informing them of BellSouth's intent to suspend or terminate services consistent with the terms and conditions of the Interconnection Agreement between U.S. Long Distance and BellSouth. As of today, BellSouth has received no payment from U.S. Long Distance and we seek to begin discontinuance of services immediately. Disconnection of U.S. Long Distance services will affect less than 5 Kentucky customers.

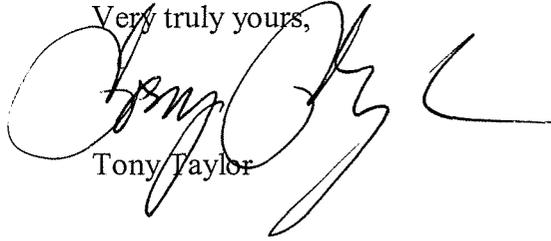
Under terms of their Resale Agreement, U.S. Long Distance is solely responsible for notifying its end users of the proposed service disconnection. BellSouth is copying U.S. Long Distance to remind them of their obligations to notify their end users of this situation regarding pending disconnection of services.

Should the Commission determine the need to invoke BellSouth's Emergency Service Continuity Tariff, BellSouth will take steps to notify the affected end users and inform them that they may continue to receive telecommunications services through The Emergency Services Continuity Plan for a minimum of fourteen (14) days and that the end user must transition to a new service provider.

Ms. Elizabeth O'Donnell
January 19, 2007
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If there are any questions or the need for additional information concerning this filing,
please call Jim Tipton at 502-582-8925.

Very truly yours,

A handwritten signature in black ink, appearing to read "Tony Taylor", with a long horizontal flourish extending to the right.

Tony Taylor

cc: General Counsel, U.S Long Distance