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May 26, 2005

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

Re: Petition of BellSouth Telecommunications, Inc. for the Establishment
of a New Performance Plan
PSC 2004-00391

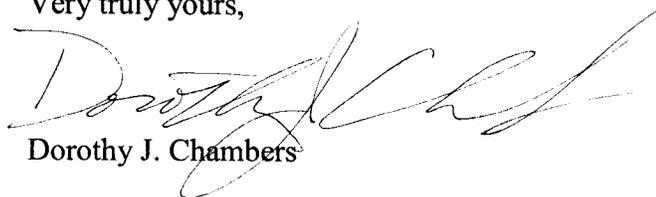
Dear Ms. O'Donnell:

In its April 26, 2005 order in this case, the Kentucky Public Service Commission required BellSouth to submit a proposal to implement a mechanism for third-party independent verification of the Kentucky specific plan proposed by BellSouth in its petition filed with the Commission on August 31, 2004. In the alternative, the Commission stated if BellSouth determines that it does not wish to pursue implementation of third-party verification, then BellSouth should advise the Commission of its intent to continue with the Georgia plan, including any future modifications made by the Georgia Commission.

In recognition of the Commission's reasonable concerns of efficient utilization of resources, BellSouth chooses, at this time, to continue operating under the Georgia plan, and will adopt in Kentucky any future modifications made to the Georgia plan unless alternatives in other states progress to the point that they should be considered in Kentucky. Further, BellSouth withdraws its petition filed on August 31, 2004.

The attached certificate of service certifies that this filing was filed electronically today and a copy of the Read1st document has been served by email on parties of record. Parties of record can access the information at the Commission's Electronic Filing Center located at <http://psc.ky.gov/efs/efsmain.aspx>.

Very truly yours,



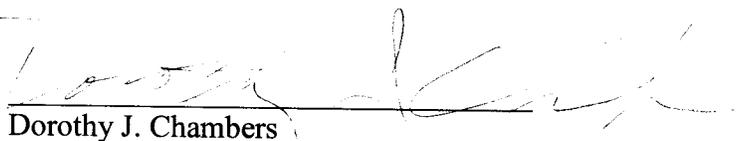
Dorothy J. Chambers

Enclosures

cc: Parties of Record

CERTIFICATION

I hereby certify that the electronic version of this filing made with the Commission this 26th day of May 2005 is a true and accurate copy of the documents filed herewith in paper form on May 26, 2005, and the electronic version of the filing has been transmitted to the Commission. A copy of the Read1st document has been served electronically on all parties of record for whom electronic service is available, and a paper copy of the Read1st document has been served by U.S. mail on parties of record for whom an email address is not available.

A handwritten signature in black ink, appearing to read "Dorothy J. Chambers", is written over a horizontal line. The signature is cursive and somewhat stylized.

Dorothy J. Chambers

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