



April 14, 2011

Mr. Jeff Drouen
Executive Director
Kentucky Public Service Commission
211 Sower Boulevard
P.O. Box 615
Frankfort, KY 40602

Re: AT&T Communications of the South Central States, TCG Ohio, and BellSouth Telecommunications, Inc., d/b/a AT&T Kentucky, Complainants v. Kentucky Rural Incumbent Local Exchange Carriers, Kentucky Competitive Local Exchange Carriers, Windstream West, LLC, Windstream East, LLC, and Cincinnati Bell, Respdents

Dear Mr. Drouen:

Enclosed for filing in the above-captioned case is SE Acquisitions, LLC d/b/a SouthEast Telephone's Comments on AT&T's Proposed Plan for Intercarrier Compensation Reform.

If you have any questions or would like to discuss the matter further, please contact me at your earliest convenience.

Sincerely,

A handwritten signature in cursive script that reads "Beth Bowersock".

Beth Bowersock, Esq.

Cc: Parties of Record