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August 8, 2007

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

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COMMISSION

RE:

Administrative Case No. 360

Audit to verify eligibility of participants in the Lifeline program

Dear Beth O'Donnell:

This letter is to certify that Mountain Rural Telephone Cooperative Corporation, Inc. has procedures in place to verify the continued eligibility of a statistically valid random sample / total canvass of its Lifeline customers. The results are provided in the chart below.

I am the General Manager of the Mountain Rural Telephone Cooperative Corporation, Inc. I am authorized to make this certification for Mountain Rural Telephone Cooperative Corporation, Inc. Service Area.

	Number of Lifeline Customers Found to be
Number of Lifeline Customers Surveyed	Ineligible
2023*	688
*Total Canvass for 2007	

Thank you,

W. A. Gillum

General Manager

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