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AUG 15 2007

PUBLIC SERVICE
COMMISSION

August 15, 2007

via Hand Delivery

Hon. Beth O'Donnell
Executive Director
Public Service Commission
211 Sower Blvd.
P. O. Box 615
Frankfort, KY 40601

Re: Administrative Case No. 360, An Inquiry Into Universal Service and Funding Issues

Dear Ms. O'Donnell:

We are legal counsel to West Kentucky Rural Telephone Cooperative Corporation ("West Kentucky"). In that capacity, we have been requested to respond on the Company's behalf to the May 24, 2007 Order of the Public Service Commission (the "Commission") ordering all eligible telecommunications carriers to perform an annual audit of their entire Lifeline subscribership and to submit the results of the audit to the Commission by no later than August 15, 2007. Accordingly, the following are the results of West Kentucky's audit of its Lifeline subscribership.

Number of Lifeline Customers: 299

Number of Lifeline Customers who responded to audit request: 107

Lifeline Customers who provided documentation of eligibility: 86

Lifeline Customers who failed to provide documentation of eligibility: 21

Thank you, and if you have any questions with regard to this matter, please call me.

Very truly yours,

DINSMORE & SHOHL LLP



Holly C. Wallace

HCW/rk

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