

January 21, 2005

VIA HAND DELIVERY

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

RECEIVED

JAN 21 2005

PUBLIC SERVICE
COMMISSION

RE: An Inquiry Into the Development of Deaveraged Rates for Unbundled
Network Elements, Administrative Case No. 382

Dear Ms. O'Donnell:

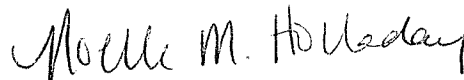
Attached for filing are redacted and unredacted rebuttal testimonies of David Blessing, Cesar Caballero, Phillip McAbee and Michael Skudin. The unredacted versions of the testimonies are being filed with the Commission under seal.

Given the confidential nature of this filing, the exhibits to all of the testimonies are redacted in their entirety. The exhibits to the rebuttal testimonies are being provided only to the Commission and to parties on record who have executed the Confidentiality Agreement with Kentucky ALLTEL. Copies of the rebuttal testimonies are not being mailed to the remaining parties on the service list as set forth in the Certificate of Service attached to this letter. These parties will receive a copy of the letter only.

Thank you for your assistance in this matter. If you have any questions, please do not hesitate to call.

Sincerely,

WYATT, TARRANT & COMBS, LLP



Noelle M. Holladay

Enclosures

cc: Amy E. Dougherty, Esq.
Douglas Brent, Esq.
Mr. John Balke

30318485.6

CERTIFICATE OF SERVICE

I hereby certify that a copy of our cover letter has been served this 21st day of January, 2005, by first class mail, postage prepaid to the following parties of record in this matter:

William Adkinson
Sprint Communications Company LP
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Atlanta, GA 30339

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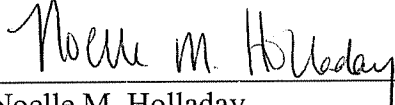
Jonathon N. Amlung, Esq.
1000 Republic Building
420 W. Muhammad Ali Boulevard
Louisville, KY 40202

and further certify that copies of this filing with the confidential attachments were served this 21st day of January, 2005, to the following parties subject to the parties' confidentiality agreements:

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211 Sower Boulevard
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and Commissioner Defendants

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Douglas F. Brent, Esq.
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Brookfield, WI 53045



Noelle M. Holladay