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Tony Taylor Director – Regulatory & External Affairs

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February 2, 2007

Ms. Elizabeth O'Donnell Executive Director Kentucky Public Service Commission 211 Sower Boulevard P. O. Box 615 Frankfort, KY 40602-0615

Re: Case No. 2007-00032

Dear Ms. O'Donnell:

Due to U.S. Long Distance's payment of the outstanding balance, BellSouth withdraws its notice of disconnect filed with the Commission on January 22, 2007. If there are any questions or the need for additional information concerning this withdrawal, please call Jim Tipton at 502-582-8925.

cc: General Counsel, U.S Long Distance