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**VIA OVERNIGHT MAIL**

RECEIVED

MAY 17 2011

PUBLIC SERVICE  
COMMISSION

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

Re: BellSouth Telecommunications, Inc. d/b/a AT&T Kentucky and AT&T Southeast  
(Investigation – Service)  
Notice of Intent to Disconnect Serenity, Inc. d/b/a Five D's Communications  
Case No. 2011-00143

Dear Mr. Derouen:

This letter responds to the letter from Serenity Inc. d/b/a Five D's Communications ("Serenity") signed by Dennis Worthington on May 11, 2011, and filed with the Kentucky Public Service Commission on May 13, 2011, in response to the Commission's Order dated May 6, 2011.

In its letter, Serenity indicated that its "customers have all either switched to alternate carriers or have cancelled services" and that Serenity has "no active customers with AT&T under either agreement with AT&T Kentucky." AT&T Kentucky has confirmed that Serenity has no customers at this time in Kentucky.

Based on this information, AT&T Kentucky will finalize its disconnection of Serenity's services pursuant to its notice of intent dated April 13, and filed with the Commission on April 15, 2011. Because Serenity has no customers in Kentucky, there is no need for AT&T Kentucky to implement the procedures established in its Emergency Service Continuity Tariff.

If you have any questions, please let me know.

Sincerely,

Mary K. Keyer

cc: Dennis Worthington  
Serenity, Inc. d/b/a Five D's Communications