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PUBLIC SERVICE
COMMISSION

DOUGLAS F. BRENT
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July 28, 2014

Mr. Jeffrey D. Cline
Kentucky Public Service Commission
211 Sower Boulevard
P.O. Box 615
Frankfort, KY 40601

**RE: CenturyTel Long Distance, LLC d/b/a CenturyLink Long Distance
(Utility ID 5144600)**

Dear Mr. Cline:

This is to memorialize our phone call on July 25. On March 13, 2014, CenturyLink, Inc. ("CenturyLink") notified the Commission of a planned internal corporate reorganization of CenturyLink's Competitive Local Exchange ("CLEC") and Interexchange ("IXC") subsidiaries and affiliates. The Reorganization occurred on April 1, 2014.

CenturyTel Long Distance was the only entity that cancelled its tariffs prior to June 30. You explained that for entities that reported no Kentucky revenues during the preceding year and were known to have cancelled tariffs as part of an internal restructuring, the Commission does not include them when certifying its annual report to the Kentucky Department of Revenue. Thank you for this explanation.

Sincerely yours,

Douglas F. Brent

DFB: jmp
Enclosures
cc: Adam Sherr, CenturyLink

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