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December 17, 2010

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

Re: Investigation Concerning the Propriety of InterLATA Services by BellSouth Telecommunications, Inc. Pursuant to the Telecommunications Act of 1996
PSC 2001-00105

Petition of BellSouth Telecommunications, Inc. for the Establishment of a New Performance Plan
PSC 2004-00391

Dear Mr. Derouen:

On September 8, 2010, AT&T Kentucky notified the Commission of proposed changes to the SQM/SEEM Plan submitted by AT&T Georgia for approval to the Georgia Public Service Commission on September 3, 2010. In that letter, AT&T Kentucky attached a copy of the Georgia filing which summarized the proposed changes. On December 13, 2010, the Georgia Public Service Commission approved the proposed changes to the Georgia SQM/SEEM Plan. A copy of that Order, which summarizes the changes, is attached hereto as **Exhibit A**.

The approved SQM/SEEM Plan changes are principally directed to streamlining the SQM/SEEM Plan, providing for certainty for the Plan over time and continuing to provide adequate assurance of continued good wholesale performance by AT&T. For the Commission's convenience, copies of the redlined modifications to the Plan are attached as **Exhibit B1** and **Exhibit B2**. AT&T Kentucky plans to implement the modified Plan in Kentucky in the March to May 2011 data month timeframe.

As further information, the Florida Public Service Commission provided its final approval on October 29, 2010, of similar changes to the Florida SQM/SEEM Plan after months of extensive and numerous workshops and conference calls opened to all interested parties wherein the proposed SQM and SEEM revisions were discussed and debated. The North Carolina Utilities Commission also approved similar changes to the North Carolina SQM/SEEM Plan on October 22, 2010.

In accordance with the Commission's previous Orders in the above-referenced dockets, AT&T Kentucky continues to operate under the Georgia Performance Plan, including any future modifications made to the Georgia Plan.

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The attached certificate of service certifies that this filing was filed electronically today and a copy of the Read1st document has been served by email on parties of record. Parties of record can access the information at the Commission's Electronic Filing Center located at <http://psc.ky.gov/efs/efsmain.aspx>.

Please let me know if you have any questions.

Sincerely,


Mary K. Keyer

Enclosures

cc: Parties of Record

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CERTIFICATION

I hereby certify that the electronic version of this filing made with the Commission this 17th day of December 2010 is a true and accurate copy of the documents filed herewith in paper form on December 17, 2010, and the electronic version of the filing has been transmitted to the Commission. A copy of the Read1st document has been served electronically on all parties of record.


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