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October 31, 2005

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

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

Dear Ms. O'Donnell:

On October 16, 2005, CompSouth's local counsel filed in the above-referenced docket a copy of a letter from Ms. Sharon Norris, a consultant for CompSouth, to Mr. Alphonso Varner, of BellSouth. The letter reiterates the concerns previously stated by CompSouth about a third party audit of the old Florida SEEM plan (a new Florida SEEM plan was implemented on October 1, 2005) which is being addressed with the Florida Staff in conference calls and workshops. Since CompSouth's complaints are specific to the Florida audit of a plan, a plan that is not in effect in Kentucky, the issues are better addressed in the appropriate forum, that is Florida rather than in continued correspondence to the Kentucky Commission.

On October 28, 2005, BellSouth responded to the issues raised by the CompSouth letter. In an effort to keep this Commission fully informed, BellSouth files, attached hereto, a copy of its reply to CompSouth' letter.

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>.

Very truly yours,



Dorothy J. Chambers

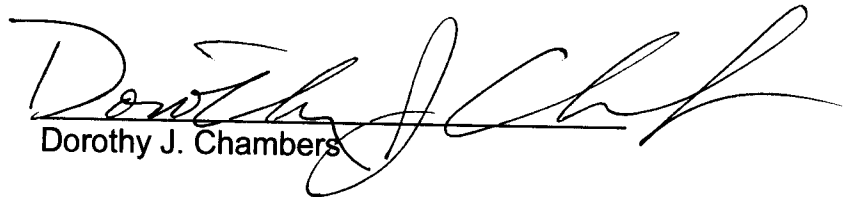
Enclosure

cc: Parties of Record  
607986

CERTIFICATION

I hereby certify that the electronic version of this filing made with the Commission this 31st day of October 2005 is a true and accurate copy of the documents filed herewith in paper form on October 31, 2005, 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 for whom electronic service is available, and a paper copy of the Read1st document has been served by U.S. mail on parties of record for whom an email address is not available.

  
Dorothy J. Chambers

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