

JONATHON N. AMLUNG
ATTORNEY AT LAW
616 SOUTH FIFTH STREET
LOUISVILLE, KENTUCKY 40202-2202

J.D./M.B.A.
LICENSED IN KENTUCKY, OHIO AND COLORADO

TELEPHONE: (502) 582-2424
FACSIMILE: (502) 589-3004
E-MAIL: jonathon@amlung.com

February 18, 2005

Ms. Beth A. O'Donnell
Executive Director
Public Service Commission
211 Sower Boulevard
P.O. Box 615
Frankfort, KY 40602

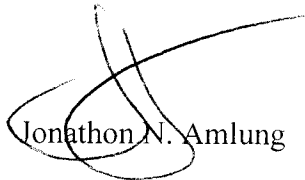
***RE: Petition of BellSouth Telecommunications, Inc., for the Establishment
of a New Performance Plan, Case No. 2004-00391***

Dear Ms. O'Donnell:

Please find enclosed for filing an original and ten (10) copies of SouthEast Telephone's Comments for filing in the above-referenced case.

Thank you for your attention to this matter. Please do not hesitate to contact me should you have any questions or concerns.

Cordially yours,



Jonathon N. Amlung

Enclosures

cc: Parties of Record