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> DOUGLAS F. BRENT 502-568-5734 Brent@skp.com

May 11, 2005

Ms. Elizabeth O'Donnell **Executive Director** Kentucky Public Service Commission P.O. Box 615 Frankfort, KY 40602

Case No. 2004-00427 RE:

Dear Ms. O'Donnell:

Enclosed for filing are Dialog Telecommunications Inc.'s Comments To Emergency Motion of Cinergy Communications For Declaratory Ruling. As indicated on the Certificate of Service, these comments are being filed electronically and notice of filing will be distributed by the Commission to parties who have elected to accept electronic service.

Please indicate receipt of this filing by your office by returning an email acknowledging this document has been accepted for electronic filing.

Sincerely yours,

Douglas F. Brent

DFB:jms