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April 15, 2011

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

Re: An Investigation Into the Intrastate Switched Access Rates of All Kentucky Incumbent and Competitive Local Exchange Carriers  
PSC 2010-00398

Dear Mr. Derouen:

Enclosed for filing in the above-referenced case are the original and one (1) copy of AT&T Kentucky's Submission Concerning Revenue Shift Attributable to Interstate Access Rate Mirroring.

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

916697

**CERTIFICATION**

I hereby certify that the electronic version of this filing made with the Commission this 15th day of April 2011 is a true and accurate copy of the documents filed herewith in paper form on April 15, 2011, 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.

A handwritten signature in black ink that reads "Mary K. Keyer". The signature is written in a cursive style with a large initial "M" and "K".

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Mary K. Keyer

**SERVICE LIST – PSC 2010-00398**

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