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April 23, 2012

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's Comments in Response to the Commission's March 22, 2012, Order.

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

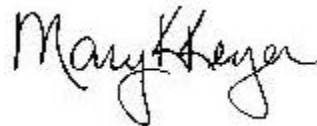
Enclosures

cc: Parties of Record

1030741

**CERTIFICATION**

I hereby certify that the electronic version of this filing made with the Commission this 23rd day of April 2012 is a true and accurate copy of the documents filed herewith in paper form on April 23, 2012, 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, looped "M" and "K".

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Mary K. Keyer

**SERVICE LIST – PSC 2010-00398**

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