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December 17, 2010

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 Comments of AT&T.

The attached certificate of service certifies that this filing was filed electronically today and a copy of the Read1st document has been mailed to parties of record and served by email on parties of record for which we have an email address. 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: Individuals on the Attached Service List

879893

CERTIFICATION

I hereby certify that the electronic version of this filing made with the Commission this 17th day of December 2010 is a true and accurate copy of the documents filed herewith in paper form on December 17, 2010, and the electronic version of the filing has been transmitted to the Commission. A paper copy of the Read1st document has been mailed to parties of record and an electronic copy has been served electronically on parties for whom an email address is available.

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".

Mary K. Keyer

SERVICE LIST – PSC 2010-00398

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