Edward B. Krachmer Director & Regulatory Counsel Windstream Communications, Inc. 4001 Rodney Parham Road MS: 1170-B1F03-53A Little Rock, AR 72212

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September 30, 2011

BY ELECTRONIC FILING

Jeff DeRouen
Executive Director
Kentucky Public Service Commission
P.O. Box 615
211 Sower Boulevard
Frankfort, KY 40601

RE: Case No. 2010-00398 – An Investigation into the Intrastate Switched Access Rates of All Kentucky Incumbent and Competitive Local Exchange Carriers

Dear Mr. Derouen:

Enclosed for electronic filing, please find the Further Rebuttal Testimony of Cesar Caballero on behalf of Windstream Kentucky East, LLC and Windstream Kentucky West, LLC. The certificate of service below certifies that the enclosed was filed electronically today and a copy of this Read 1st document has been served by email. The filing may be accessed at the Commission's Electronic Filing Center at http://psc.ky.gov/efs/efsmain.aspx.

If you have any questions, please call me at (501) 748-5777.

Sincerely,

Edward B. Krachmer

Director & Regulatory Counsel

Enclosure

Certification

I hereby certify that the electronic version of this filing made with the Commission this 30th Day of September, 2011is a true and accurate copy of the documents being filed herewith in paper form, and the electronic version of the filing has been transmitted to the Commission. A copy of this Read 1st document has been served electronically on all parties of record from whom an email address is given in the on-line Service List for this proceeding.