

April 15, 2011

Mr. Jeff Derouen, Executive Director
Kentucky Public Service Commission
211 Sower Boulevard
Post Office Box 615
Frankfort, KY 40602-0615

Re: In the Matter of an Investigation Into the Switched Access Rates of Kentucky Incumbent and Competitive Local Exchange Carriers; Administrative Case No. 2010-00398; TDS Telecommunications Corp. Comments

Dear Mr. Derouen:

Pursuant to the Commission's Order entered March 10, 2011 in this matter, TDS Telecom (Leslie County Telephone Company, Lewisport Telephone Company, and Salem Telephone Company) hereby submits its comments and an attachment which provides the amount of access revenue shift it would experience if its intrastate switched access rates mirror its interstate switched access rates. I certify the electronically filed documents are a true representation of the original documents that have been submitted for filing.

Should you have any questions, please let me know.

Very truly yours,

LIEBMAN AND LIEBMAN

James Dean Liebman
Attorney at Law

Certification

I hereby certify that the electronic version of this filing made with the Commission on April 15, 2011, is a true and accurate copy of the document filed herewith in paper form, and the electronic version of the filing has been transmitted to the Commission. A copy of this document has been served electronically on all parties of record for whom an email address is given in the on-line Service List for this proceeding.

James Dean Liebman