

December 20, 2010

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

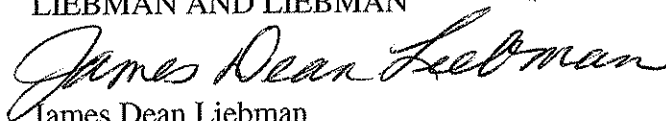
Dear Mr. Derouen:

Pursuant to the Commission's Order entered November 5, 2010 in this matter, TDS Telecom (Leslie County Telephone Company, Lewisport Telephone Company, and Salem Telephone Company) hereby submits its Comments for filing in this case. 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 December 20, 2010, 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