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September 30, 2011

Mr. Jeff Derouen, Executive Director  
Kentucky Public Service Commission  
P.O. Box 615  
Frankfort, KY 40601

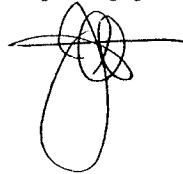
***Re: An Investigation into the Intrastate Switched Access Rates of All Kentucky Incumbent Competitive Local Exchange Carriers, Administrative Case No. 2010-00398***

Dear Mr. Derouen:

In accordance with the Kentucky Public Service Commission's (the "Commission") March 10, 2011 Procedural Order, the RLECs<sup>1</sup> have enclosed an original and one (1) copy of the Rebuttal Testimony of Emmanuel Staurulakis in the above-referenced matter.

The certificate of service below certifies that the enclosed was filed electronically today and a copy of this cover letter has been served by U.S. First Class Mail. The filing may be accessed at the Commission's Electronic Filing Center located at <http://psc.ky.gov/efs/efsmain.aspx>.

Very truly yours,



John E. Selent

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<sup>1</sup> Ballard Rural Telephone Cooperative Corporation, Inc., Brandenburg Telephone Company, Duo County Telephone Cooperative Corporation, Inc., Foothills Rural Telephone Cooperative, Inc., Gearhart Communications Co., Inc., Highland Telephone Cooperative, Inc., Logan Telephone Cooperative, Inc., Mountain Rural Telephone Cooperative, Inc., North Central Telephone Cooperative Corporation, Peoples Rural Telephone Cooperative, Inc., South Central Rural Telephone Cooperative Corporation, Inc., Thacker-Grigsby Telephone Company, Inc., and West Kentucky Rural Telephone Cooperative Corporation, Inc. (collectively the "RLECs").

Jeff Derouen  
September 30, 2011  
Page 2

JES/lb

Enclosures

**Certification**

I hereby certify that the electronic version of this filing made with the Commission on September 30, 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 cover letter has been served electronically on all parties of record for whom an e-mail address is given in the online Service List for this proceeding.

/s/ John E. Selent  
John E. Selent

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