

April 15, 2011

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 are the original and one (1) copy of the Comments of Windstream Kentucky East, LLC and Windstream Kentucky West, LLC.

The certificate of service below certified 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, or if I can be of assistance, please do not hesitate to contact me.

Yours truly,

/s/Robert C. Moore
Robert C. Moore

Enclosure

Certification

I hereby certify that the electronic version of this filing made with the Commission this - 15th day of April, 2011 is a true and accurate copy of the documents 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.