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Tony Taylor
Director – Regulatory & External Affairs

March 21, 2006

Ms. Elizabeth O'Donnell
Executive Director
Kentucky Public Service Commission
211 Sower Boulevard
P.O. Box 615
Frankfort, KY 40602-0615

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PUBLIC SERVICE
COMMISSION

Dear Ms. O'Donnell:

We wanted to make you aware that BellSouth customers in Millersburg, Kentucky will have additional services available to them as a result of our investment in new digital telephone equipment. The cutover to the new equipment is scheduled for April 8, 2006.

The following services will be available to Millersburg customers:

Call Forwarding Don't Answer Ring Control – Customers will be able to maintain real-time control over the number of seconds or ring cycles it takes prior to calls being forwarded when no one answers the phone.

BellSouth® CrisisLinkSM Service – May be used when personnel are unable to be physically present at a particular location to answer calls. CrisisLink service can redirect incoming calls to an alternate location. Examples include natural disasters, holidays, emergencies, work stoppages, closing for inventory, etc.

BellSouth® Complete Choice® Plan - Includes customers' home phone lines with unlimited local calling and their choice of calling features like Caller ID Deluxe, Call Waiting Deluxe, Call Return and many more, all for one monthly rate.

BellSouth® BusyConnect® Service – Can be used when customers reach a busy signal. BusyConnect initializes a Repeat Dialing activation that will continue to dial the busy telephone number for customers without them having to hang up or dial additional numbers. BusyConnect is a per-use feature. If customers do not have BusyConnect as part of their Complete Choice plan, there will be a charge each time this feature is activated. Customers who do not want BusyConnect as an option can call the BellSouth business office, beginning April 10, to request this feature be removed from their line at no charge.

Call Waiting Deluxe – Customers can see the name and number of who is calling when they're on the phone. This feature works with Caller ID Deluxe to show the waiting caller's name and number.

Remote Access to Call Forwarding – Customers can control their Call Forwarding feature from any TouchTone phone.

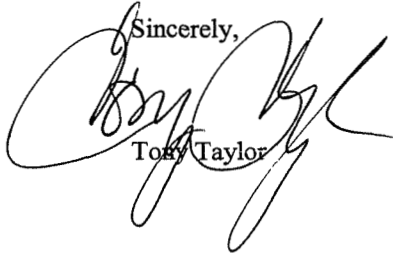
BellSouth Voice Mail Service – Customers can have messages taken while they are on the phone, on the Internet, or away from the phone, even if the power goes out.

Customers may notice a slight difference in their dial tone, and their Call Waiting will be a tone instead of a click when someone calls them while they are talking on the phone.

We are notifying all affected customers with a letter in advance of the cutover. We will provide them with phone numbers to call if they have any questions.

Please don't hesitate to give me a call at (502) 582-2164 if you'd like any additional information.

Sincerely,

A handwritten signature in black ink, appearing to read 'Tony Taylor', written over the printed name.

Tony Taylor