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January 7, 2008

**RECEIVED**

**JAN 08 2008**

**PUBLIC SERVICE  
COMMISSION**

**VIA UPS**

Ms. Renee Smith  
Kentucky Public Service Commission  
P.O. Box 615  
211 Sower Boulevard  
Frankfort, Kentucky 40601

Re: MCC Telephony of the South Corporate Conversion Notification

Dear Ms. Smith:

MCC Telephony of the South, Inc. ("Mediacom"), by its undersigned counsel, respectfully notifies the Kentucky Public Service Commission of its organization conversion from a domestic corporation to a limited liability corporation.

Mediacom provides telecommunications services throughout Kentucky as a CLEC (Utility ID 5055370) and long distance carrier (Utility ID 22205537). When Mediacom notified the Commission of its intent to provide long distance service, it did so organized as a business corporation. Mediacom recently converted to a limited liability corporation under authority of Delaware law. 8 Del. C. § 266. Under Delaware law, there is no change in the legal existence of Mediacom when it converts from a business corporation to a limited liability company. Specifically, Section 266 (h) states:

*When a corporation has been converted to another entity or business form pursuant to this section, the other entity or business form shall, for all purposes of the laws of the State of Delaware, be deemed to be the same entity as the corporation. 8 Del. C. § 266(h).*

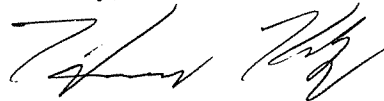
As such, this conversion does not alter Mediacom's provision of service or its customer relationships in any way. Mediacom understands that Commission approval of its corporate conversion is not required. Accordingly, it submits this letter for information only. Mediacom

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also notes that it notified the Kentucky Secretary of State of the corporate conversion and, as such, continues to be in good standing.

As noted above, Mediacom does not believe the Commission requires more than notification of this conversion. Should the Commission determine otherwise, Mediacom respectfully requests that the Commission notify them as soon as possible. Enclosed please find three (3) copies of this filing, a duplicate and a self-addressed, postage-paid envelope. Please date-stamp the duplicate upon receipt and return it in the envelope provided. Should the Commission have any questions, please contact Julie Musselman at (312) 857-2617.

Sincerely,

A handwritten signature in black ink, appearing to read "Henry T. Kelly", written in a cursive style.

Henry T. Kelly