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PUBLIC SERVICE
COMMISSION

May 3, 2006

Ms. Beth O'Donnell
Executive Director
Public Service Commission
211 Sower Blvd.
Frankfort, KY 40601

Re: *West Kentucky Rural Telephone Cooperative Corporation, Inc. and West Kentucky Networks, Inc.; Proposed Acquisition of Assets of Yorkville Telephone Cooperative, Inc., a Tennessee Incumbent Local Exchange Carrier, and Yorkville Communications, Inc., a Tennessee Provider of Long Distance, Internet, and Wireless Services (collectively, "Yorkville")*

Dear Ms. O'Donnell:

We are legal counsel to West Kentucky Rural Telephone Cooperative Corporation, Inc. ("West Kentucky Rural Cooperative") and West Kentucky Networks, Inc. ("West Kentucky Networks") (collectively, "West Kentucky").

The purpose of this letter is to supplement the letter which I wrote to you on April 26, 2006 regarding the same above-referenced matter.

In response to a question from the Hon. Amy Daugherty, I hereby advise the Public Service Commission of the Commonwealth of Kentucky (the "Commission") that West Kentucky is purchasing the assets of Yorkville only. The purchase includes all the assets of Yorkville, and no liabilities.

In any event, Yorkville will have no debt, that is, liabilities, at the time of the closing of the assets purchase transaction. The reason for this is that Yorkville's creditors have forgiven all of the indebtedness of Yorkville in order to enable and facilitate the purchase of the assets of Yorkville by West Kentucky, as such transaction is more fully described in my letter of April 26, 2006.

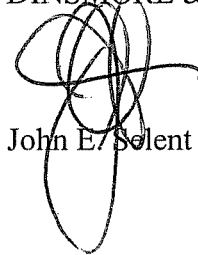
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The bottom line is that neither utility, that is, neither West Kentucky Network nor Yorkville will assume or have any debt as a consequence of the transactions described in my letter dated April 26, 2006. Therefore, we do not believe the provisions of KRS 278.300 are implicated by this transaction.

Thank you, and if you have any questions with respect to this or any other matter, please call me.

Very truly yours,

DINSMORE & SHOHL LLP

A handwritten signature in black ink, appearing to read "John E. Solent". The signature is stylized with several loops and a long horizontal stroke extending to the right.

John E. Solent

JES/mbt

cc: Trevor Bonnstetter
Kerry Watson
Amy E. Dougherty, Esq.

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