

EMBARQ**

Voice Data Internet Wireless Entertainment

Embarq Mailstop: ORHDRA0412 902 Wasco Hood River, OR 97031 embarq.com

September 14, 2007

Ms. Carol Washburn Washington Utilities & Transportation Commission 1300 S. Evergreen Park Dr SW PO Box 47250 Olympia, WA 98504-7250

Re: Docket No. UT-073014 Comments of United Telephone Company of the Northwest d/b/a Embarq in the Matter of Rulemaking Concerning Telecommunications Service (Line) Extensions (WAC 480-120 and 480-123)

Dear Ms. Washburn:

Enclosed for filing are one original and 3 copies of comments in response to the Commission's August 14, 2007 Notice of Opportunity to File Written Comments in this matter.

If you have any questions, please do not hesitate to contact me at (541) 387-9439 or by email at tre.hendricks@embarq.com.

William E. Hendricks

enclosure