EXHIBIT 2



Local Telephone Services - Internet & Broadband - Long Distance Security & Alarms - Data Center Services

May 15, 2007

BY CERTIFIED MAIL, RETURN RECEIPT REQUESTED, AND TELECOPIER (913) 523-9690

Ms. Victoria A. Danilov Sprint Communications Company L.P. Sprint Nextel KSOPHA0316-3B670 6330 Sprint Parkway Overland Park, KS 66251

Dear Ms. Danilov:

I am writing in response to your letter, dated May 2, 2007, transmitting what it describes as a Local Number Portability Bona Fide Request. This letter will confirm receipt of your letter. However, at this juncture, Whidbey Telephone Company ("Whidbey") reserves all of its rights in this matter, including, but not limited to, the right to assert that your May 2, 2007, letter and its enclosure do not constitute a valid Bona Fide Request ("BFR") for Local Number Portability ("LNP").

Your letter requests that Whidbey provide Sprint Communications Company L.P. ("SCCLP") with the status of the rate centers listed on the enclosure to your letter regarding their capabilities. That enclosure, in turn, lists a single rate center, namely, "SO WHIDBEY." Please be advised that none of the Whidbey switching entities currently providing local exchange service to that rate center has the deployed capability to provide LNP.

Your letter also requests that if Whidbey does not believe that it needs to comply with 47 C.F.R. § 52.23, it explain its position and include all supporting documentation within 10 days of its receipt of your request. It is Whidbey's policy to be compliant with all applicable rules, regulations and orders of the Federal Communications Commission ("FCC"), subject to orders of the Courts of the United States that may affect the application or enforcement of those rules, regulations and orders. At this juncture, Whidbey has not determined whether 47 C.F.R. § 52.23 does or does not require compliance with SCCLP's request for the implementation of LNP by Whidbey in the South Whidbey Rate Center. Neither that section, nor any other section of the FCC's rules of which we are aware, requires that Whidbey respond to your request that it explain its position and furnish SCCLP with "all supporting documentation" within 10 days of receipt of a request from SCCLP. Accordingly, Whidbey respectfully does not accept your request for such explanation and documentation. However, Whidbey does wish to advise you that, at this

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juncture, it is not clear to Whidbey that SCCLP is eligible to submit a BFR for LNP in the South Whidbey Rate Center, nor is it entirely clear on behalf of what entity your letter and its enclosure purport to submit a BFR.¹

It is Whidbey's understanding that a BFR for LNP may be submitted by another telecommunications carrier that is duly authorized to provide local exchange service, and provides, or plans to provide, local exchange service in the subject rate center. Previously, this included both wireline telecommunications companies and CMRS telecommunications companies; however, more recently, the United States Court of Appeals for the District of Columbia in United States Telecommunications Assoc. et al. v FCC, Case No. 03-1414 (March 11, 2005), enjoined enforcement of the FCC's intermodal LNP requirements as applied to wireline entities that are classified as "small entities" for purposes of the federal Regulatory Flexibility Act. (It is Whidbey's understanding that it qualifies as such an entity.) The circumstance that your May 2, 2007, letter was on letterhead of "Sprint Nextel" gives rise to at least a question as to whether SCCLP is, in fact, seeking intermodal LNP, which would render its LNP request subject to the Court's order. Accordingly, Whidbey respectfully requests that SCCLP provide to Whidbey, as soon as reasonably possible, solid evidence that SCCLP is operating in, or plans to operate in, the South Whidbey Rate Center and that it is providing, or plans to provide, non-wireless local exchange service in that rate center. In Whidbey's view, this information is necessary in order for it to make a determination as to whether your May 2, 2007. letter and its enclosure constitute a valid BFR for the deployment of LNP by Whidbey in the South Whidbey Rate Center. In this regard, please include in your response the CLLI code(s) of the SCCLP switching entity/entities to which SCCLP anticipates that Whidbey would be requested by SCCLP to port local telephone numbers that are assigned within the South Whidbey Rate Center. Also, in light of the matters addressed in footnote 1 preceding, please identify with specificity and consistency the telecommunications carrier that is purporting to submit to Whidbey a BFR for LNP in the South Whidbey Rate Center.

Please address future correspondence regarding this matter to my attention at Whidbey Telephone Company, 14888 SR 525, Langley, WA 98260. Thank you.

Sincerely.

Jyllia H. DeMartini Vice President

Your letter appears to be on letterhead of "Sprint Nextel," The first sentence of your letter states that it is submitted by Sprint Communications L.P. The third paragraph of your letter refers to Sprint CLEC, and Sprint CLEC is identified as the "Requestor" in the "Bonafide Request Form (BFR)" that was enclosed with your letter.