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March 18, 2009

Mr. Dave Danner Secretary and Executive Director Washington Utilities and Transportation Commission P.O. Box 47250 1300 S. Evergreen Park Dr. SW Olympia, WA 98504-7250

Re: UT-082119; Rebuttal Testimony of G. Clay Bailey

Dear Mr. Danner,

Enclosed for filing are an original and twelve copies of the Highly Confidential Rebuttal Testimony of G. Clay Bailey in support of the Joint Application CenturyTel, Inc. (CenturyTel) and Embarq Corporation (Embarq) for Approval of Merger and Transfer of Control of Embarq's regulated Washington State operating subsidiaries to CenturyTel. Also enclosed are an original and one copy of the redacted version of Mr. Bailey's Rebuttal Testimony.

If you have questions regarding this filing, please don't hesitate to contact me.

Very truly yours

Charles L. Best

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