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Voice Data Internet Wireless Entertainment

March 31, 2009

Via Electronic Filing

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

RE: Advice No. WA 09-02 for United Telephone Company of the Northwest

Dear Members of the Commission:

Enclosed for filing please find revisions to the WN U-3. This filing is submitted with a March 31, 2009 issue date and a proposed effective date of May 1, 2009. Tariff revisions are available on Embarq's website.

The tariff pages enclosed for review and approval is as follows:

WN U-3

Schedule AE-1 Exchange Service Rates 1st Revised Sheet 12.6

Original Sheet 12.7

This filing introduces a Business Customer Incentive Program. The cost support document included in this filing is Confidential Information and we respectfully request that it be treated in a proprietary manner.

I, Greg Griffle, in Compliance with WAC 480-80-103, certify that I have authority to issue tariff revisions on behalf of United telephone Company of the Northwest.

Commission consideration and timely approval of these pages are respectfully requested. Upon approval, please return one stamped approved copy of this filing for our records. Please contact me if you have any questions regarding this filing.

Sincerely,

Greg Griffle

Enclosures

cc: Barb Young

WA 09-02

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