

**WHIDBEY
EXHIBIT B**

BEFORE THE WASHINGTON
UTILITIES AND TRANSPORTATION COMMISSION

In the Matter of the Petition of Sprint
Communications Company L.P. for Arbitration
with Whidbey Telephone Company

) Docket No. UT-073031

) CERTIFICATE OF SERVICE

I, Kimberly A. Cutting, certify that I have this day served, by FedEx, the following documents:

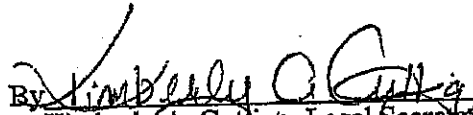
- 1) Sprint Communications Company L.P.'s Petition for Arbitration;

upon the following:

Julia H. DeMartini
Vice President
Whidbey Telephone Company
14888 SR 525
Langley, WA 98260

DATED this 24th day of October, 2007.

GRAHAM & DUNN PC

By 
Kimberly A. Cutting, Legal Secretary to
Judith A. Endejan and Richard J. Busch,
Attorneys for Petitioner
Email: kcutting@grahamdunn.com

CERTIFICATE OF SERVICE
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