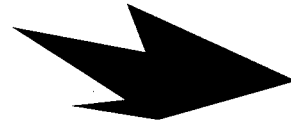


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EMBARQ®

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

August 26, 2009

Mr. David Danner, Secretary & Exec Director
Washington Utilities & Transportation Commission
1300 S. Evergreen Park Dr. SW
PO Box 47250
Olympia, WA 98504-7250

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STATE OF WASH.
UTIL. AND TRANSP.
COMMISSION

Re: Interconnection, Collocation and Resale Agreement between NetTalk.
Com.Inc and United Telephone Company of the Northwest d/b/a Embarq.

Dear Mr. Danner:

Pursuant to Section 252 (a) and (e) of the Telecommunications Act of 1996 ("the Act"), enclosed for submission is an original copy of the fully executed Master Interconnection, Collocation and Resale Agreement between NetTalk.Com.Inc. and United Telephone Company of the Northwest d/b/a Embarq.

If you have any questions concerning this filing or need additional information, please do not hesitate to contact me at ronda.k.snyder@embarq.com or 541 387-9332.

Sincerely,

Ronda K. Snyder