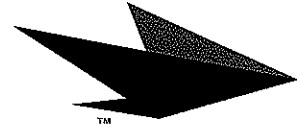


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EMBARQ™

Embarq Corporation
EMBARQ.com

August 1, 2008

Executive Secretary
Washington Utilities and Transportation Commission
PO Box 47250
1300 S. Evergreen Park Dr SW
Olympia, WA 98504-7250

Re: Rebuttal Testimony of Alan L. Lubeck in the Matter of Docket UT-083025 on behalf of United Telephone Company of the Northwest d/b/a Embarq.

Dear Mr. Washburn:

Enclosed please find the Rebuttal Testimony of Alan L. Lubeck in the Matter of Docket UT-083025 on behalf of United Telephone Company of the Northwest d/b/a Embarq and three copies.

If you have any questions, please do not hesitate to contact me.

Sincerely,

William E. Hendricks
Embarq Attorney
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(541) 400-8421 mobile
(541) 38709753 fax
tre.hendricks@embarq.com
WSBA No. 29786
OR State Bar application pending

cc: service list