

Exhibit No. _____

Cross Examination Exhibit

Christian M. Dippon

Embarq Response to ATT DR-26 (2-13-09)

Docket No. UT-081393
Embarq's Response to AT&T Data Request No. 26
Date 2/13/2009
Preparer: John Felz

AT&T 1-26:

Please confirm whether the current Embarq interstate switched access rates are above cost, below cost, or exactly equal to cost. In your answer, explain what Embarq considers as cost, i.e. provide the actual definition of cost relevant for the response.

OBJECTION:

Embarq objects to this request (both sentences) on the ground that it is unduly burdensome and responding would involve a burdensome, costly, and time-consuming special study. Moreover, the request is irrelevant and not reasonably calculated to lead to the discovery of admissible evidence. Finally, the request to "confirm" contains assumptions regarding the relationship of interstate rates to costs and seeks conclusions of law and/or calls for speculation.

Notwithstanding and without waiving any objection, Embarq provides the following response.

RESPONSE:

In order to respond to this question, a special interstate study, not required for this proceeding, would be necessary. Further, Embarq has not calculated its interstate access "costs" for this docket. The interstate access rates in effect for Embarq are the result of long, protracted FCC proceedings as part of the CALLS process and are not based on a "cost" study (see *Sixth Report and Order in CC Docket Nos. 96-262 and 94-1*; *Report and Order in CC Docket No. 99-249*; *Eleventh Report and Order in CC Docket No. 96-45*).

The CALLS process established a significant universal service fund and approached access reform from a more holistic view than the narrow scope of this question. Also, see Embarq's response to AT&T DR 1-27, below.