Exhibit No.	

Cross Examination Exhibit Christian M. Dippon

Embarq Response to ATT DR-54 (5-20-09)

Docket No. UT-081393 United's Response to AT&T Data Request No. 54 Date 5/20/2009

Preparer: Christian Dippon

AT&T 3-54 Admit or deny that Mr. Dippon agrees with the statement, "United's current intrastate switched access rates in Washington exceed its economic cost for intrastate switched access service."

RESPONSE:

Mr. Dippon is unable to "admit or deny" the statement contained in this data request as it is unclear how AT&T uses the term "economic cost." Notwithstanding, as Mr. Dippon has repeatedly stated in his responsive testimony, the ILECs' intrastate switched access rates contain a subsidy element. See for instance, Dippon responsive testimony, p. 10.