Exhibit No	•

Cross Examination Exhibit Christian M. Dippon

Embarq Response to ATT DR-27 (2-13-09)

Docket No. UT-081393

Embarq's Response to AT&T Data Request No. 27

Date 2/13/2009 Preparer: John Felz

AT&T 1-27:

If Embarq believes its current interstate switched access rates are below cost, provide all pleadings or petitions filed by Embarq at the FCC challenging that its current interstate switched access rates are not just and reasonable. If no such pleadings or petitions were filed, please state so.

OBJECTION:

Embarq objects to this request on the grounds that 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 as the question assumes that below-cost interstate rates are not just and reasonable. In addition, the request for "all pleadings or petitions" "challenging . . . interstate switched access rates" is overbroad, vague, ambiguous, and burdensome.

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

RESPONSE:

See Embarq's response to AT&T DR 1-26, above. As previously stated, Embarq's current interstate access rates were (and are) set without regard to cost. The current interstate rates are the result of the FCC's CALLS Order (see specific Order references in 1-26, above) which established the rates as part of a larger reform package that involved creating significant amounts of new, explicit universal service funding (the Interstate Access Support fund). Embarq has put forth no position regarding whether current Embarq interstate access rates, with or without the explicit funding, are at cost, above cost, or below cost.