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December 12, 2008

### VIA FEDERAL EXPRESS NEXT DAY AND ELECTRONIC SUBMISSION

David Danner  
Executive Director and Secretary  
Washington Utilities and Transportation Commission  
P.O. Box 47250  
1300 S. Evergreen Park Drive, S.W.  
Olympia, Washington 98504-7250

**Re: WUTC Docket No. UT- O83056  
In the Matter of the Petition of the Washington Independent  
Telephone Association and Lewis River Telephone Company, d/b/a  
TDS Telecom for a Declaratory Ruling**

Dear Mr. Danner:

Pursuant to the December 1, 2008 Notice of Opportunity to File Comments on the Petition for Declaratory Ruling in the above noted docket, enclosed for filing are Comments of Sprint Communications Company L.P. on the Petition of Washington Independent Telephone Association and Lewis River Telephone Company, d/b/a TDS Telecom for a Declaratory Ruling. In addition to the original, 4 copies of the Comments are included.

Electronic copies were filed with the WUTC through its Web Portal on this date. All Parties of Record as well as the presiding Administrative Law Judge and Policy Advisor were also served with e-mail copies of the Comments.

If there are any questions concerning the filing, please contact the undersigned.

Sincerely,

RIDDELL WILLIAMS P.S.

By   
Timothy J. Hogan

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cc. Kristin Jacobson  
Bret Lawson

TJH/dkh