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July 3, 2007

Chairman Eddie Roberson
Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, Tennessee 37243

Re: Petition for Approval of Master Resale Agreement between United Telephone-Southeast, Inc. d/b/a Embarq and Dialtone & More, Inc.

Docket No. 07-00108

Dear Chairman Roberson:

On May 9, 2007, United Telephone-Southeast, Inc. d/b/a Embarq ("Embarq") submitted to the Tennessee Regulatory Authority ("Authority") a Master Resale Agreement between Embarq and Dialtone & More, Inc. Since that time Embarq has discovered that Dialtone & More, Inc. is not a certificated provider in the State of Tennessee. Therefore, under these circumstances, Embarq must withdraw its petition for approval. Embarq regrets any inconvenience caused to the Authority or its Staff from this filing.

Also enclosed is an extra copy of this letter that I would ask be date stamped and sent back to my office in the enclosed self-addressed stamped envelope. Finally, please do not hesitate to contact me with any questions concerning this matter.

Sincerely yours,


Edward Phillips

Enclosures

Edward Phillips

ATTORNEY

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