

Before the
Federal Communications Commission
Washington, D.C.

FILED/ACCEPTED

FEB 25 2008

Federal Communications Commission
Office of the Secretary

In the matter of)
)
SureWest Petition to Change)
Method of Determining Cash)
Working Capital Pursuant to)
Section 65.820(d) of the)
Commission's Rules)

DA 08-276

WCB/Pricing File No. 08-03

TO: The Secretary

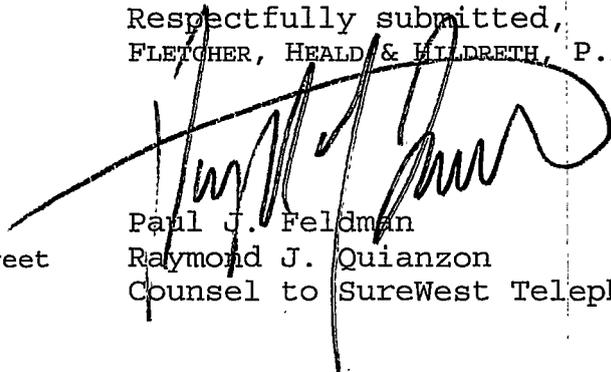
Reply Comment of SureWest Telephone

SureWest Telephone (SureWest), by counsel, and as directed by the Wireline Competition Bureau in its Public Notice dated January 31, 2008,¹ hereby submits the following brief reply comment in support of its Petition.

By its Petition, SureWest seeks to use one of three accepted methods for calculating cash working capital. Moreover, the specific method sought by SureWest relies upon the recognized expertise of the Bureau in establishing a standard allowance.

SureWest is not aware of any comments filed in response to the Public Notice, and thus no opposition was expressed to the SureWest Petition. Accordingly, SureWest submits that its request is in the public interest, and should be granted.

Respectfully submitted,
FLETCHER, HEALD & HILDRETH, P.L.C.



February 25, 2008

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¹ In the Matter of SureWest Petition to Change Method of Determining Cash Working Capital Pursuant to Section 65.820(d) of the Commission's Rules, Public Notice, DA-08-276, (WCB Jan. 31, 2008)