March 24, 2004

VIA ABC LEGAL MESSENGER

Carole Washburn Executive Secretary Washington Utilities and Transportation Commission 1300 S. Evergreen Pk. Dr. S.W. PO Box 47250 Olympia, WA 98504-7250

> RE: WUTC v. Verizon Northwest, Inc. Docket Nos. UT-040788, UT-040520

Dear Ms. Washburn:

Enclosed for filing is Exhibit 501 the original customer comment letters submitted to Public Counsel, WUTC, and at the public hearings in Everett and Kennewick.

Very truly yours,

Robert W. Cromwell Assistant Attorney General Public Counsel (206) 464-6595

RWC:nm Enclosures