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January 24, 2004

VIA FEDERAL EXPRESS

WILLIAM R. RICHARDSON, JR.

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Ms. Carole J. Washburn
Executive Secretary
Washington Utilities and
Transportation Commission
1300 S. Evergreen Park Drive S.W.
Olympia, Washington 98504-7250

Dear Ms. Washburn:

Subject: VERIZON NORTHWEST INC. SUPPLEMENTAL FILING DOCKET No. UT-

023003

Pursuant to the Commission's February 20, 2003 Fifth Supplemental Order, its October 16, 2003 Fifteenth Supplemental Order, and its November 25, 2003 Seventeenth Supplemental Order, please find enclosed an original and seventeen (17) copies of Verizon's supplemental panel testimony and attachments. Also enclosed are five sets of compact discs containing cost study information and workpapers that Verizon is providing in its Supplemental Filing. In accordance with Commission requirements, Verizon is marking CD Nos. 2, 3, and 4 and the CD entitled "VzCost Formulas and Reports" to show that they contain confidential and proprietary information.

Please contact me at 202/663-6038 if you have any questions.

Very truly yours,

William R. Richardson, Jr. Counsel for Verizon NW

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Due to the voluminous nature of this filing and consistent with the Commission's June 20, 2003 Notice of Filing Requirements for Cost Studies, Verizon NW is filing five electronic copies of Verizon NW's supporting documents rather than an original and seventeen copies as normally required by the Commission's Fifth Supplemental Order.

Enclosures

c: Service List