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March 29, 2004

By E-Mail & Federal Express

Ms. Carole J. Washburn Washington Utilities & Transportation Commission P.O. Box 47250 1300 S. Evergreen Park Drive SW Olympia, WA 98504-7250

Re: Docket No. UT-023003; Comments on Proposed Revisions to Issues List

Dear Ms. Washburn:

AT&T Communications of the Pacific Northwest, Inc. ("AT&T") and XO Washington, Inc. ("XO") provide the following comments on other parties' proposed revisions to the issues list in the above-referenced proceeding. AT&T and XO once again concur with Commission Staff's comments with respect to Verizon's proposed revisions to the issues list. The FCC's Triennial Review Order remains subject to additional judicial review, and any modification to the issues in this proceeding that allegedly is based on that Order or subsequent judicial decisions is premature. AT&T and XO continue to take the position that the issues list as proposed to be amended by AT&T, XO, and Commission Staff accurately and properly identifies the issues to be addressed in this docket.

Please contact me if you have any questions about these comments.

Very truly yours,

Davis Wright Tremaine LLP

Gregory J. Kopta

cc: Service List