GRAHAM & DUNN PC

February 5, 2004

NANCY E. DICKERSON LEGAL SECRETARY (206) 340-9381 ndickerson@grahamdunn.com

HAND DELIVERED

Ms. Carole Washburn
Secretary
Washington Utilities and Transportation Commission
P.O. Box 47250
1300 South Evergreen Park Dr. S.W.
Olympia, WA 98504-7250

Re: In the Matter of Comcast Phone of Washington, LLC Docket No. UT-031459/UT-031626

Dear Ms. Washburn:

Enclosed for filing in the above-referenced matter, please find the original and 13 copies of the Petition for Administrative Review and Certificate of Service.

If you have any questions, please call me at (206) 340-9381. Thank you.

Sincerely,

GRAHAM & DUNN PC

Clong Dukinson

Nancy E. Dickerson Legal Secretary

Enclosures

cc: All Parties

m28633-474781.doc