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April 26, 2004

VIA ELECTRONIC AND OVERNIGHT MAIL

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

RE: Verizon Northwest Inc. Reply Testimony Filing, Docket No. UT-023003

Dear Ms. Washburn:

Pursuant to the Commission's February 20, 2003 Fifth Supplemental Order, its October 16, 2003 Fifteenth Supplemental Order, its November 25, 2003 Seventeenth Supplemental Order, and ALJ Mace's April 13, 2004 Notice of Revised Schedule of Proceedings, please find enclosed an original and seventeen (17) copies of the reply testimony and associated exhibits of Timothy J. Tardiff and Francis J. Murphy filed on behalf of Verizon Northwest Inc. An original and twelve (12) copies of the supporting workpapers for Dr. Tardiff and Mr. Murphy will arrive under separate cover.

Please contact me at (202) 661-3850 if you have any questions.

Very truly yours,



Christopher S. Huther
Counsel for Verizon Northwest Inc.

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Enclosures

cc: Service List