March 22, 2010

David Danner

Executive Director and Secretary

Washington Utilities and Transportation Commission

1300 S. Evergreen Park Drive SW

P.O. Box 47250

Olympia, WA 98504-7250

Re: Docket No. UT-100148

Enclosed for filing are comments from AT&T Communications of the Pacific Northwest, Inc. (AT&T) in the above mentioned matter. Please let me know should you have any questions.

Sincerely,

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

David Collier

Area Manager - Regulatory