December 28, 2005

SHARON L. MURPHEY Legal Secretary 206.340.8777 smurphey@grahamdunn.com

VIA ELECTRONIC FILING and FEDERAL EXPRESS

Ms. Carole Washburn, Secretary Washington Utilities and Transportation Commission PO Box 47250 1300 S. Evergreen Park Dr. SW Olympia, WA 98504-7250

Re: In the Matter of the Joint Application of Verizon Communications, Inc. and MCI, Inc. for Approval of Agreement and Plan of Merger - Docket No. UT-050814

Dear Ms. Washburn:

Enclosed for filing please find the original and twenty (20) copies of the 12/28/05 Letter of Acceptance of proposed settlement and proposed plan of merger by MCI and Verizon in the above-captioned matter. Please stamp one of the copies and return it to us in the enclosed self-addressed, stamped envelope provided for your convenience.

Should you have questions regarding the above, please do not hesitate to contact our office. Thank you for your assistance.

Very truly yours,

GRAHAM & DUNN PC

Sharon L. Murphey

Legal Secretary to David C. Lundsgaard

/slm

Enclosures

cc: Service List (via E-Mail and U.S. First Class Mail)

M32000-671929

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