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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

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