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By E-Mail and Federal Express

Ms. Carole J. Washburn
Washington Utilities & Transportation Commission
1300 S. Evergreen Park Drive SW
Olympia, WA 98504

Re: Generic Cost Proceeding, Docket No. UT-023003; Bench Request No. 26

Dear Ms. Washburn:

By Notice dated December 27, 2004 ("Notice"), the Commission propounded Bench Request No. 26 to Verizon, AT&T, and Commission Staff in the above-referenced proceeding. AT&T previously informed the Commission in response to Bench Requests Nos. 23 and 24 that AT&T lacks the resources to provide substantive responses to any additional requests for information in this docket. That remains the case. AT&T, therefore, apologizes but is unable to provide information in response to Bench Request No. 26.

Please contact me if you have any questions about AT&T's position.

Very truly yours,

Davis Wright Tremaine LLP

Gregory J. Kopta

cc: Service List