December 29, 2004

Carole J. Washburn, Secretary Washington Utilities and Transportation Commission 1300 S. Evergreen Park Dr. SW P. O. Box 47250 Olympia, Washington 98504-7250

Re: In the Matter of the Review of Unbundled Loop and Switching Rates and Review of the Deaveraged Zone Rate Structure, Docket No. UT-023003
Staff's Response to Bench Request Nos. 26-27

Dear Ms. Washburn:

Enclosed please find the Commission Staff's responses to Bench Request Nos. 26-27 in the above-referenced docket.

Very truly yours,

SHANNON E. SMITH Senior Counsel (360) 664-1192

SES:kll Enclosures cc: Parties