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Via Overnight Delivery

Ms. Carole J. Washburn  
Washington Utilities & Transportation Commission  
1300 S. Evergreen Park Drive, SW  
Olympia, WA 98504-7250

Re: *UT-023003*

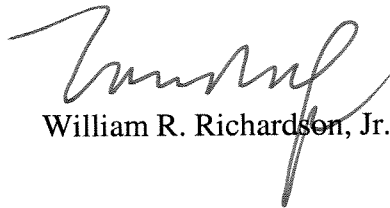
Dear Ms. Washburn:

Enclosed please find twelve copies plus an original of Verizon Northwest Inc.'s Motion for Incorporation of Updated Depreciation Lives.

Copies have been served to all parties of record via overnight delivery.

Thank you for your attention to this matter. Please do not hesitate to contact me should you have any questions.

Very truly yours,



William R. Richardson, Jr.

Enclosures

Cc: All Parties of Record