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December 16, 2009

Ms. Betty Erdahl WUTC 1300 S. Evergreen Park Dr., SW Olympia, WA 98504-7250

Dear Betty,

NECA has reviewed and analyzed the supporting documentation for the factors that will be frozen for Westgate dba WeavTel. We verified the data and did not find anything out of order. Based on the information provided to us at this time, we will accept the factors as submitted absent any additional information that would necessitate a reevaluation of the data.

Sincerely,

Susan M. Barrett

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