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March 29, 2004

VIA E-MAIL AND HAND DELIVERY

Carole Washburn, Executive Secretary
Washington Utilities and Transportation Commission
1300 S. Evergreen Park Drive SW
Olympia, WA 98504-7250

Re: Docket No. UT-031472 – Washington Exchange Carrier
Association, et al. v. LocalDial Corporation

Dear Ms. Washburn:

Enclosed are the original and sixteen copies of the Reply Testimony of Robert A. Smith with one confidential exhibit and the Reply Testimony of Terrence A. Martin. Only one copy of the confidential exhibit is provided in a separate envelope bearing the confidential stamp.

Thank you for your attention to this matter.

Sincerely,

RICHARD A. FINNIGAN

RAF/km

Enclosures

cc: Administrative Law Judge Moss
Clients (via e-mail)
Service List (via e-mail and U.S. mail)