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May 5, 2006

VIA ELECTRONIC MAIL

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

Re: Docket No. UT-053021 - Eligible Telecommunications Carrier

(ETC) Rulemaking

Dear Ms. Washburn:

Attached are the Comments of the Washington Independent Telephone Association.

Thank you for your consideration of these comments.

Sincerely

RICHARD A. FINNIGAN

RAF/km Enclosure

cc:

Bob Shirley (via e-mail) Clients (via e-mail)