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G-211
TG-031863

March 21, 2005

Sent via FAX
360-586-1181

Attn: Linda
Washington Utilities &
Transportation Commission

SUBJ: Emerald Services, Inc.

Good afternoon,

This letter is to serve as address confirmation for Emerald Services, Inc. per my conversation this morning with Ken Chapman regarding our annual report.

Emerald Services, Inc. has never had a location in Aurora, Oregon. Our corporate address is 9010 E. Marginal Way S., Suite 200, Seattle, WA 98108-4005. Please correct all records to reflect this address.

Thank you,

Kelly Crowe Guiberson
Emerald Services, Inc.

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 UTIL. AND TRANSP.
 COMMISSION

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