

David S. Valdez
Vice President
Public Policy & External Affairs



July 30, 2004

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

Dear Ms. Washburn:

Subject: Verizon Northwest Inc. Rebuttal Testimony – Docket No. UT-040788

Pursuant to Paragraph 15 of Order No. 3 in the above referenced docket, Verizon Northwest Inc. (Verizon NW) submits for filing an original and fifteen (15) copies of its Interim Rate Relief Rebuttal Testimony.

Some of the documents are designated CONFIDENTIAL pursuant to WAC 480-07-160, and the Protective Order issued in this matter. Therefore, these documents are being provided in a separate, sealed envelope. Only parties that have signed the Protective Order agreement will receive a copy of confidential material.

If you have any questions please call Gregg Diamond at (972) 718-3504.

Very truly yours,

A handwritten signature in blue ink, appearing to read "D. Valdez".

David S. Valdez

DSV:kad
Enclosures