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December 4, 2007

Via Federal Express and Email

Ms. Carole J. Washburn
Executive Secretary
Washington Utilities and Transportation Commission
1300 S. Evergreen Park Drive SW
P.O. Box 47250
Olympia, WA 98504

Re: In the Matter of the Application of Verizon Northwest Inc.; Docket No. UT-

071922

Dear Ms. Washburn:

Enclosed are the original and 12 copies of the Second Amended Application of Verizon Northwest Inc. ("Verizon") in Docket No. UT-071922 ("Application"). Attachments 1, 2 and 4 to the Second Amended Application are designated as "Confidential Pursuant to WAC 480-07-160" because they provide valuable commercial information that could harm Verizon if disclosed publicly. Accordingly, these Attachments are provided on canary yellow paper in a separate, sealed envelope.

If you have any questions, please give me a call.

Sincerely,

Gregory M. Romano

GMR:pl

Enclosures