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March 16, 2005

VIA ELECTRONIC MAIL AND FEDERAL EXPRESS

The Honorable Ann E. Rendahl Washington Utilities & Transportation Commission 1300 S. Evergreen Park Dr. SW Olympia, WA 98504-7250

Re: UT-043013 - Verizon Arbitration

Dear Judge Rendahl:

Enclosed for the convenience of the Commission and the parties are the following: a table of contents and a table of authorities for Verizon's Opening Brief submitted for filing on Friday, March 11, 2005 via electronic mail and federal express.

Very truly yours,

John H. Ridge

cc: Parties of Record

Timothy J. O'Connell

Idaho