GRAHAM & DUNN PC

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February 18, 2009

VIA FEDERAL EXPRESS MAIL

Ms. Carole J. Washburn
Executive Secretary
Washington Utilities and Transportation Commission
Post Office Box 47250
1300 S. Evergreen Park Drive SW
Olympia, WA 98504-7250

Re: In the Matter of the Petition of RCC Minnesota, Inc. for Designation as an Eligible

Telecommunications Carrier
Docket No. UT-023033
Declaration of Mark R. Smith

Dear Ms. Washburn:

Enclosed please find the original and 12 copies of the Declaration of Mark R. Smith being filed on behalf of RCC Minnesota, Inc. Please conform the extra copy and return it to us in the envelope which has been provided for your convenience.

If you should have any questions regarding the foregoing, please contact me at the number listed above. Thank you.

Very truly yours,

GRAHAM & DUNN PC

Judith A. Endejan

JAE/dtd Enclosures M40089-1159985