



Davis Wright Tremaine LLP

ANCHORAGE BELLEVUE CHARLOTTE HONOLULU LOS ANGELES NEW YORK PORTLAND SAN FRANCISCO SEATTLE
WASHINGTON, D.C. SHANGHAI

GREGORY J. KOPTA
Direct (206) 628-7692
gregkopta@dwt.com

2600 CENTURY SQUARE
1501 FOURTH AVENUE
SEATTLE, WA 98101-1688

TEL (206) 622-3150
FAX (206) 628-7699
www.dwt.com

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VIA FACSIMILE 360-586-1150
ORIGINAL VIA US MAIL

Carole J. Washburn, Secretary
Washington Utilities & Transportation Commission
1300 S. Evergreen Park Drive SW
P.O. Box 47250
Olympia WA 98504-7250

Re: New Cost and Pricing Proceeding, Docket No. UT-023003

Dear Ms. Washburn:

Pursuant to the Notice of Opportunity to File Comments Regarding Review of Costs and Rates Established in Docket No. UT-003013, AT&T Communications of the Pacific Northwest, Inc. ("AT&T") and XO Washington, Inc. ("XO"), provide the following comments. AT&T and XO have filed a Petition for Reconsideration and/or Rehearing of the Commission's Part B Order in Docket No. UT-003013 and cannot provide a specific list of rates developed in that docket that AT&T and XO propose be reviewed in the above-referenced proceeding until the Commission rules on that Petition (and the petitions of other parties). AT&T and XO, however, propose that a review of loop, transport, and switching rates in Docket No. UT-023003 address *all* loops, transport, and switching, including high capacity and dark fiber transport and loops, to ensure consistency in the cost estimates for common network facilities and functions on both a recurring and nonrecurring basis.

Very truly yours,

Davis Wright Tremaine LLP

Gregory J. Kopta

cc: Service List