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September 30, 2008

Mr. David Danner
Executive Director & Secretary
Washington Utilities & Transportation Commission
1300 S Evergreen Park Drive SW
PO Box 47250
Olympia, WA 98504-7250

Dear Mr. Danner:

Enclosed please find United Telephone Company of the Northwest's State Operations Report for the second quarter 2008 pursuant to WAC 480-120-385. Some of the information is proprietary and has been submitted as such.

If you have any questions, please contact Roger Hahn at 913 345-7537.

Sincerely,

Barbara C. Young

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