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March 14, 2005

Central Records Texas Public Utility Commission 1701 N. Congress Avenue P. O. Box 13326 Austin, Texas 78711

Re: 72004 Workforce Diversity Reports – Project No. 30238 2004 Historically Underutilized Business Reports – Froject No. 30240

To Whom It May Concern:

Eschelon Operating Company (Eschelon) currently holds SPCOA No. 60672. At this time, however, Eschelon is not operating in the State of Texas and therefore asks for a waiver of the requirement to file the 2004 Workforce Diversity Reports – Project No. 30238 and the 2004 Historically Underutilized Business Reports – Project No. 30240. Eschelon intends to stay in full compliance with the Commission's requirements in order to maintain its SPCOA as it continues to evaluate all new market opportunities. Should you have any further questions or concerns, please contact the undersigned.

Sincerely,

Cathy Murray

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