May 28, 1998

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Citizens Telecommunications Company of IdahoTouch America, Inc.

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Telecommunications Resellers Association

RE: Case No.  USW-T-97-14; Stipulation for Processing U S WEST’s Section 271 Filing

Dear Counsel:

Enclosed is a new stipulation for processing U S WEST’s Section 271 filing.  Following our workshop last week, the previous stipulation was revised to reflect the results of our workshop.  Every effort was made to accurately reflect the agreement that was reached during the workshop.

The signature page attached to your copy of the stipulation will be the original for your signature.  If you have any questions or concerns regarding the stipulation language, please contact me immediately to discuss them.  Otherwise, please execute your signature page and return it to me by Firday, June 5, 1998.  I will then submit the stipulation to the Commission and ask for its approval of the stipulation.

Thank you for your fine efforts in arriving at a stipulation that is satisfactory to the parties.

Sincerely,

Weldon B.  Stutzman

Deputy Attorney General

WBS/vld:L:USWT9714.

Enclosure