

November 23, 2004

VIA E-MAIL

Ms. Lindsay Mathie
Public Service Commission of Utah
160 East 300 South
PO Box 45585
Salt Lake City, Utah 84145-0585

RE: *Docket No. 04-049-06*

Dear Ms. Mathie:

Per your telephone conversation this morning with my assistant, Christine Bullock, please find attached PDF files of our Exhibits A, B, and C to the Opening Brief of SBS Telecommunications, Inc. filed on November 9, 2004. You advised her that the Public Service Commission would accept these Exhibits in a PDF format and upon receipt of these Exhibits in electronic format, our filing would be complete.

Thank you for your assistance and cooperation in this matter and please do not hesitate to call Christine or me.

Sincerely,

Kevin M. McDonough

KMM:chb