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April 21, 2005

Ms. Carole J. Washburn, Executive Secretary Washington Utilities and Transportation Commission 1300 South Evergreen Park Drive SW Olympia, WA 98504-7250

Re: Mashell Telecom, Inc. Annual Report

Dear Ms. Washburn:

We are requesting a 15 day extension to complete the final version of our annual report because our internal audit has not been completed. The financial statements for the supporting financial records should be completed within the next two weeks. We will complete our 2004 Annual Report and file it with you by May 15, 2005.

Regards,

Danielle Clausen

Accountant

Mashell Telecom

dba The Rainier Group

Danielle Clause