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December 6, 2005

VIA ELECTRONIC FILING

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

Re: Docket No. UT-053021 – Supplemental Comments – SBEIS
Analysis

Dear Ms. Washburn:

This letter is written on behalf of the Washington Independent Telephone Association (WITA). The purpose of this letter is to provide the Commission with an analysis of the SBEIS comments submitted by the various WITA members related to the cost of implementing the proposed rules set forth in this docket.

The attached chart shows a range of the cost to implement these rules of \$.49 per customer per month on the low end up to \$4.10 per customer per month on the high end.

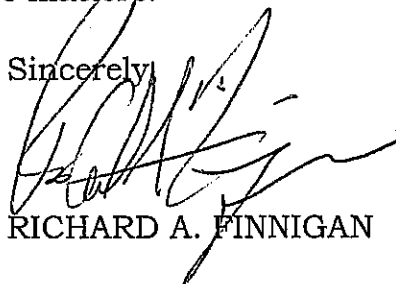
Further, it should be noted that at least one company has submitted an estimate that the undersigned believes is understated. Looking at the loaded labor figures used by Mashell Telecom, d/b/a Rainier Connect, it is obvious that they did not include some of the engineering and accounting review that would be needed to submit the reports that are contemplated by the rules. The rate that they have used is a fairly low level position.

Nonetheless, these comments show that the rules will impose substantial additional new costs on the small companies.

Carole J. Washburn
December 6, 2005
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Thank you for your attention to these matters.

Sincerely,

A handwritten signature in black ink, appearing to read 'Richard A. Finnigan', written over the word 'Sincerely,'.

RICHARD A. FINNIGAN

RAF/km
Enclosure

cc: Mark Sidran, Chairman (via e-mail)
Philip Jones, Commissioner (via e-mail)
Patrick Oshie, Commissioner (via e-mail)
Tim Zawislak (via e-mail)
Terrence Stapleton (via e-mail)
Members (via e-mail)