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WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

Ms. Carol Washburn
Washington Utilities and Transportation Commission
1300 S. Evergreen Park Dr. SW
Olympia, WA 98504-7250

RE: Mashell Telecom, Inc.'s Late Filed Annual Reports for 2004 and 2005
WUTC Docket Nos. UT-040717, UT-040741, UT-040742, and UT-050637

Dear Ms. Washburn:

Thank you for granting the extension to our annual filing. We appreciate your consideration of our recent accounting department turnover.

Thank you too, for bringing to my attention the fact that we failed to file our 2003 annual report in a timely fashion. It is our intent and practice to comply with all Commission rules. Our failure to file that report as timely as possible is unacceptable to me as well.

Please direct future communications to:

Mr. Bill Weinman
Vice President Finance & Regulation
Mashell Telecom, Inc.
805 Pacific Avenue
Tacoma, WA. 98402

Yours truly,

Cc:
Bill W.
Danielle C
Rick Finnegan