

January 28, 2010

Mr. David Danner Executive Director and Secretary Washington Utilities and Transportation Commission P.O. Box 47250 1300 S. Evergreen Park Dr. SW Olympia, WA 98504-7250

Re: Petition of TracFone Wireless, Inc., for Designation as an Eligible Telecommunications Carrier, Docket UT-093012

Dear Mr. Danner:

This letter is in response to the request of UTC staff that TracFone Wireless, Inc., confirm the status of its Washington state excise tax payments, other than those related to the dispute regarding applicability of E-911 tax to prepaid wireless telephone service, which is currently pending before the Washington Supreme Court.

TracFone is registered with the Washington Department of Revenue and began filing Washington tax returns in 2000. TracFone has nothing outstanding with the Washington Department of Revenue except the E-911 tax issue.

Very truly yours,

Cheslev P. Dillon

Vice President – Corporate Taxation