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January 26, 2004

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

RECEIVED  
RECORDS MANAGEMENT  
04 JAN 26 AM 10:58  
STATE OF WASH.  
UTIL. AND TRANSP.  
COMMISSION

Re: Petition for Accounting Order – Inland Telephone Company –  
Switching Equipment Depreciation

Dear Ms. Washburn:

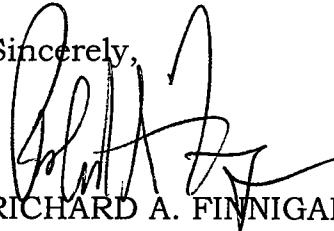
As the Commission is aware from the Petition for Waiver filed by Inland Telephone Company (Inland) in Docket UT-031822, Inland is in the process of retiring all four switches that it currently has in place. The purpose of this letter is to request an Accounting Order allowing Inland to depreciate those portions of its soon-to-be retired switches over the composite remaining life of those switches (a period of three years) beginning with calendar year 2003.

In other words, the depreciation period would be 2003, 2004 and 2005. Attached is a print out that contains a complete inventory of the equipment being retired by component parts, together with a net investment figure. An electronic copy of the inventory list is also included. The total amount to be depreciated is \$643,035.10 or \$214,345.03 per year.

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Thank you for your consideration of this request.

Sincerely,

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

RICHARD A. FINNIGAN

RAF/pl  
Enclosures

cc: Tom Spinks  
James Brooks