



April 25, 2006

Carol Washburn
Washington Utilities and Transportation Commission
P.O. Box 47250
Olympia, WA 98504-7250

Reference: Annual Report for 2005
Subject: Request for Extension

Dear Ms. Washburn:

ICS requests an extension in filing our income statement and balance sheet for 2005. For the year, we had no connected customers but did spend money putting in place facilities to start connecting to subscribers in 2006. It is taking longer than expected to separate out those costs from the rest of our business.

Sincerely,

Jeff Tilleman
Intelligent Community Services, Inc.