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May 24, 2006

Carole J. Washburn
Office of the Secretary
Washington Utilities and Transportation Commission
1300 S. Evergreen Park Drive SW
Olympia, WA 98504-7250

RE: Petition of United Telephone Co. of the NW for an Accounting Order

Dear Ms. Washburn:

Please find enclosed an original and 12 copies of the Petition of United Telephone Company of the Northwest for an Accounting Order Regarding Treatment of Settlement Terms Related to Sale of Directory Operations.

This subsequent filing is being made in compliance with Order 06 in UT-051291, and will be served on all parties who participated in that proceeding.

Thank you for your assistance.

Sincerely,

Nancy Judy
Nancy L. Judy

NLJ/sm
Enclosure
c. service list