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April 29, 2011

Carole Washburn
Washington Utilities & Transportations
PO Box 47250
Olympia, WA 98504-7250

RE: Annual Balance Sheet Income Statement

Dear Ms. Washburn:

Pend Oreille Telephone respectfully requests an extension of the due date of May 1, 2011 for its Annual Report. Our independent auditors have not as yet completed our final year-end financials. The company is sending in the regulatory fee and schedule on April 29, 2011. I am also attaching for your review a draft of the financials. Our auditors have assured me that the final reports should be completed on or before May 15, 2011.

We will immediately forward a copy of our Final Annual Balance Sheet and Income Statement upon our receipt. We appreciate your consideration and patience in this matter.

If you have any questions, please don't hesitate to contact me.

Sincerely,

Jess Logan, MBA Accounting Specialist 2011 MAY -2 AM 11: 0

RECORDS MANAGEMENT