

**American Telecommunications Systems, Inc.**

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Canton, Ohio 44718
(330) 649-9265
(330) 649-9275 FAX

July 13, 2006

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

To Whom It May Concern,

Our annual report was filed late. It was filed on May 5, 2006. We apologize for our tardiness. Enclosed is a check in the amount of \$100.00 for the penalty amount assessed us.

It is our opinion that the penalty amount is harsh for just a few days tardiness. In the future, we would recommend leniency in the means of a few days grace for unforeseeable circumstances, before a penalty is assessed.

Sincerely,

Mrs. Myra J. Stidd
Vice President of Operations

Enclosures

RECEIVED
JUL 17 2006
WASH. UT. & TP. COMM.