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VIA E-MAIL, WEB PORTAL AND HAND DELIVERY

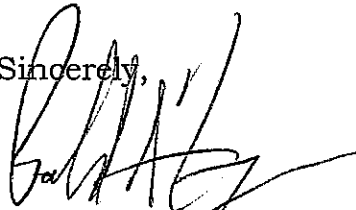
Ms. Carole J. Washburn, Executive Secretary
Washington Utilities and Transportation Commission
1300 South Evergreen Park Drive SW
Olympia, WA 98504-7250

Re: Docket No. UT-050606; Inland Telephone Company

Dear Ms. Washburn:

Enclosed are the original and six copies of the Direct Testimony of John P. Coonan and Certificate of Service.

Sincerely,



RICHARD A. FINNIGAN

RAF/km
Enclosures

cc: Service List (via e-mail and U.S. mail)
James Brooks (via e-mail)
Greg Maras (via e-mail)
John Coonan (via e-mail)