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October 20, 2005

Ms. Carole J. Washburn, Executive Secretary
Washington Utilities and
Transportation Commission
1300 South Evergreen Park Drive S.W.
P.O. Box 47250
Olympia, WA 98504-7250

Via UPS and Electronic Mail

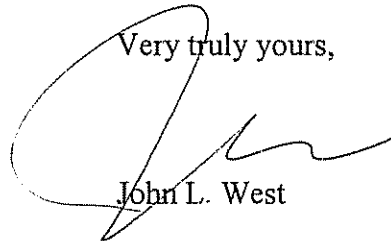
Re: *Washington Utilities and Transportation Commission vs. Inland
Telephone Company, Docket No. UT-050606*

Dear Ms. Washburn:

Enclosed with respect to the above-referenced matter are original and six copies of the Direct Testimony of Paul J. Eisenberg on Behalf of Suncadia, LLC, and Exhibits (PJE-2; PJE-3; PJE-4 and PJE-5) to Direct Testimony of Paul J. Eisenberg.

If you have any questions concerning this filing, please contact the undersigned.

Very truly yours,



John L. West

E-Mail: rmp@hcmp.com
Enclosures: a/s

cc: Suncadia, LLC (w/enclosures)
Richard Finnigan (w/enclosures)
Chris Swanson (w/enclosures)
Gregory J. Kopta (w/enclosures)
Robert Cromwell (w/enclosures)
Richard M. Peterson (w/enclosures)

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