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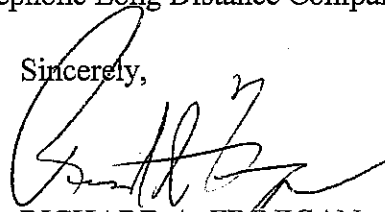
Mr. Steven V. King, Acting Executive Director and Secretary
Washington Utilities and Transportation Commission
1300 South Evergreen Park Drive SW
Olympia, WA 98504-7250

Re: Cancellation of Registration - Pioneer Telephone Long
Distance Company

Dear Mr. King:

This letter will confirm that Pioneer Telephone Long Distance Company has completed its Merger with Pioneer Telephone Company. Enclosed you will find the Cancellation of Registration of Pioneer Telephone Long Distance Company.

Sincerely,



RICHARD A. FINNIGAN

RAF/cs
Enclosure

cc: Dallas Filan (via e-mail)
Kristen Russell (via e-mail)