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February 13, 2012

**VIA E-FILING**

David Danner, Executive Director and Secretary  
Washington Utilities and Transportation Commission  
1300 S. Evergreen Park Drive SW  
Olympia, WA 98504-7250

Re: Docket UT-110858 - Inland Telephone Company, d/b/a Inland  
Networks

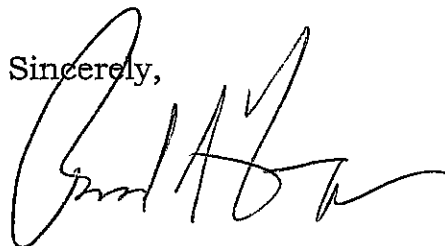
Dear Mr. Danner:

Pursuant to a request from Commission Staff, attached you will find additional information for the above-referenced docket for Inland Telephone Company. Please note that the material is marked as confidential. A redacted copy is provided for the public record.

Please let me know if you have any additional questions.

Please note that deferred taxes do not have an allocation on the spreadsheet since that process is undertaken prior to the preparation of the spreadsheet by the auditors.

Sincerely,



RICHARD A. FINNIGAN

RAF/km

Enclosure

cc: James Brooks (via e-mail)  
Tim Zawislak (via e-mail)