March 15, 2005

## VIA FIRST CLASS U.S. MAIL

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

Re:

Request for Extension

2004 Annual Report / 2005 Regulatory Fees

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Dear Ms. Washburn:

VarTec Telecom, Inc. ("VarTec") is in receipt of correspondence from the Commission regarding the Annual Report for year ended December 31, 2004. By this correspondence, VarTec respectfully requests an extension until May 31, 2005 to file the Company's report. The rationale for this request is provided below, and VarTec would appreciate a written approval of this request.

Due to voluntary and untimely employee attrition, the number of employees responsible for the large number of annual regulatory and tax filings has been reduced. It is difficult to replace these employees in a short time frame due to the skill level needed to perform the financial reporting duties. Furthermore, as the Commission is aware, VarTec filed a voluntary petition under Chapter 11 of the Bankruptcy Code on November 1, 2004 and is currently a debtor-in-possession in Case No. 04-81694-SAF-11 pending in the United States Bankruptcy Court for the Northern District of Texas, Dallas Division. The bankruptcy proceeding has placed extraordinary demands on the Company's already limited Regulatory and Accounting staff as the Company seeks to restructure and continue its business operations. The requested extension is necessary to ensure that VarTec is able to meet these annual reporting deadlines and accomplish the special demands related to the bankruptcy proceeding.

VarTec sincerely appreciates the Commission's consideration of this request. If the Commission deems this extension to be appropriate, the Company requests that a written confirmation of the approved extension be sent to the attention of the undersigned at the Company's principal address or via e-mail at kcallen@vartec.net.

Please note that the Company's address has changed to: 2440 Marsh Lane, Carrollton, Texas 75006.

Acknowledgment and date of receipt of this correspondence are respectfully requested. Please date-stamp the enclosed return copy of this letter and return it in the self-addressed stamped envelope. Please direct any questions or comments regarding this extension request to the undersigned directly at (972) 478-3312.

Respectfully submitted,

Kevin Allen

Manager, Regulatory Affairs