

UT-0503424



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

RECEIVED  
05 MAR 18 11 0:23  
OFFICE OF THE  
ATTORNEY GENERAL

Re: Request for Extension  
2004 Annual Report / 2005 Regulatory Fees

Dear Ms. Washburn:

Excel Telecommunications, Inc. ("Excel") is in receipt of correspondence from the Commission regarding the Annual Report for year ended December 31, 2004. By this correspondence, Excel respectfully requests an extension until May 31, 2005 to file the Company's report. The rationale for this request is provided below, and Excel 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, Excel 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 Excel is able to meet these annual reporting deadlines and accomplish the special demands related to the bankruptcy proceeding.

Excel 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](mailto:kcallen@vartec.net).

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,

A handwritten signature in black ink, appearing to read 'K. Allen', written in a cursive style.

Kevin Allen

Manager, Regulatory Affairs