January 24, 2007

Richard A. Finnigan Law Office of Richard A. Finnigan 2112 Black Lane Blvd. SW Olympia, WA 98512

RE: Inland Telephone Company v. Washington Utilities and Transportation Commission Thurston County Cause No. 06-2-02358-4

Dear Mr. Finnigan:

The Commission record in the above matter is being delivered to the Clerk of the Thurston County Superior Court today. The record consists of the documents listed on the attached sheets.

If you believe that this record is deficient, please advise immediately, and consideration will be given to the filing of a supplemental record.

Sincerely,

Carole J. Washburn Executive Secretary

cc: Parties

Enclosure