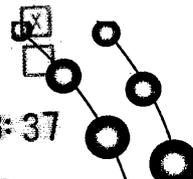


Donald O. Taylor  
Director – Carrier Relations  
& Regulatory Affairs

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IDAHO PUBLIC  
UTILITIES COMMISSION



telwest

January 5, 2005

Via U. S. Mail

Ms. Jean Jewel  
Commission Secretary  
Idaho Public Utilities Commission  
PO Box 83720  
Boise, ID 83720-0074

**Quarterly Report of Tel West Communications, LLC, Case No. GNR-T-01-18**

Tel West Communications, LLC (“Tel West”) hereby submits its 4th Quarter 2004 report of deposits and disbursements for its customer escrow account, as required per Order No. 29221 in the above referenced Case:

Number of Customers	Beginning Balance	Deposits	Disbursements	Ending Balance
5	\$1,000.00	\$0	\$0	\$1,000.00

Please contact me with any questions pertaining to this matter.

Sincerely,

Donald O. Taylor