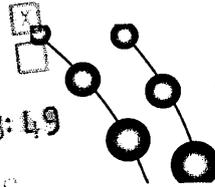


Donald O. Taylor
Director – Carrier Relations
& Regulatory Affairs

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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 1st Quarter 2005 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