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December 9, 2005

BY WUTC WEB PORTAL ONLY

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

Dear Ms. Washburn:

Re: Whidbey Telephone Company d/b/a Whidbey Telecom –
Docket No. UT-051786 - Tariff WN U-5 -
Revisions to Schedule 40 (“Concurrences”) -
Substitute Tariff Sheet – DO NOT REDOCKET

Under letter of transmittal, dated November 18, 2005, on behalf of Whidbey Telephone Company (“Company”), we forwarded to the Commission for filing certain revisions to the Company’s Tariff WN U-5.

In accordance with WAC 480-80-111, enclosed herewith for filing, in .pdf electronic format, is an original of the following revised sheet to the Company’s Tariff WN U-5, which is to be substituted for, and replaces, the “First Revision of Sheet No. 290.10 Cancelling Original Sheet No. 290.10” that was enclosed with the above-mentioned November 18, 2005, letter of transmittal:

Fourth Revision of Sheet No. 290.10

The enclosed tariff sheet corrects the revision designation of the sheet, as well as the identification of the tariff sheet that is being cancelled by the revised tariff sheet.

Any questions regarding the enclosed filing should be directed to the undersigned.

Very truly yours,



Robert S. Snyder
Attorney for Whidbey Telephone Company

Enclosure

cc: Whidbey Telephone Company