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June 13, 2013

VIA E-FILING

Mr. Steven V. King, Acting Executive Director and Secretary
Washington Utilities and Transportation Commission
1300 South Evergreen Park Drive SW
Olympia, WA 98504-7250

Re: Pend Oreille Telephone Company - First Revised Sheet No. 5.1 Canceling
Original Sheet No. 5.1

Dear Mr. King:

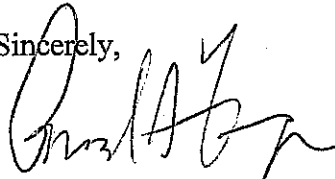
As part of the process of getting the state access tariffs to conform to the FCC requirement that intrastate terminating switched access charges mirror interstate terminating switched access charges, Commission Staff has requested that the language related to the interim universal service charge (or ITAC) be deleted. This filing is to conform to that request.

In the NECA concurrences that have been filed, there is language to the effect that the ITAC no longer applies. However, the Company is willing to follow Staff's suggestion so that way possible confusion is removed.

Mr. Martell has authority to issue tariff sheets for Pend Oreille Telephone Company. The undersigned has authority to file said sheets on behalf of Pend Oreille Telephone Company.

Steven V. King
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Thank you for your attention to this matter.

Sincerely,

RICHARD A. FINNIGAN

RAF/cs
Enclosure

cc: Mark Marell (via e-mail)
Susan Case (via e-mail)