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**VIA E-FILING**

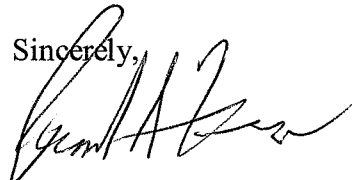
Mr. Steven V. King, Executive Director and Secretary  
Washington Utilities and Transportation Commission  
1300 South Evergreen Park Drive SW  
Olympia, WA 98504-7250

Re: UT-170261 - Mashell Telecom, Inc. - Withdrawal of Filing

Dear Mr. King:

The purpose of this letter is to withdraw the tariff filing made in the above referenced docket. The Federal Communications Commission has issued an order freezing the urban rate floor at \$18.00. As a result, the company is not interested in pursuing a rate increase at this time.

Sincerely,



RICHARD A. FINNIGAN

RAF/cs

cc: Client (via e-mail)