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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-170266 - Western Wahkiakum County Telephone Company – Substitute Fourth Revision of Sheet No. 31.2 Canceling Third Revision of Sheet No. 31.2; First Revision of Sheet No. 31.3 Canceling Original Sheet No. 31.3

Dear Mr. King:

Attached you will find the above-referenced tariff sheets. The purpose of this filing is to add the correct the revision number of tariff Sheet No. 31.2 as requested by Commission Staff and to move Condition 11 on the Third Revision of Sheet No. 31.2 to the First Revision of Sheet No. 31.3 as Condition 12.

Thank you for your attention to this matter.

Sincerely,

RICHARD A. FINNIGAN

RAF/cs

Enclosures

cc: Client (via e-mail)