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VIA E-FILING

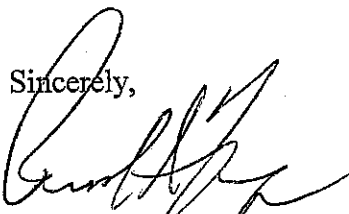
Mr. Steven V. King, Acting Executive Director and Secretary
Washington Utilities and Transportation Commission
1300 South Evergreen Park Drive SW
Olympia, WA 98504-7250

Re: UT-130447 - Pend Oreille Telephone Company - Substitute Sheet No. 23

Dear Mr. King:

Attached you will find the above-referenced substitute tariff sheet. The purpose of this substitute sheet is to add a signal to indicate that an item has been deleted.

Thank you for your attention to this matter.

Sincerely,

RICHARD A. FINNIGAN

RAF/cs
Enclosures

cc: Mark Martell (via e-mail)
Susan Case (via e-mail)
Theresa Wilson (via e-mail)