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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: Whidbey Telephone Company - UT 131059 - Tariff WN U-5 - Substitute Second
Revision of Sheet No. 290.6 Canceling First Revision of Sheet No. 290.6 - **DO
NOT REDOCKET**

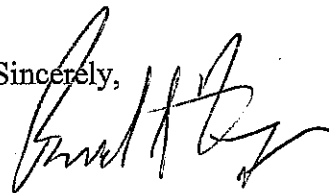
Dear Mr. King:

Attached you will find the above-referenced Substitute Tariff Sheet. This substitute reflects the outcome of the discussion between the Company and Commission Staff.

Mr. Russell has authority to issue tariff sheets for Whidbey Telephone Company and the undersigned is authorized to file those Tariff changes on behalf of Whidbey Telephone Company.

Thank you for your attention to this matter.

Sincerely,



RICHARD A. FINNIGAN

RAF/cs
Enclosure

cc: Client (via e-mail)