

April 27, 2011

David S. Danner
Secretary and Executive Director
c/o Washington Utilities and Transportation Commission
Records Department
1300 S. Evergreen Park Drive S.W.
Olympia, WA 98504-7250

VIA UPS NEXT DAY AIR AND E-FILE

Re: *In the matter of the Petition of YourTel America, Inc. for Limited Designation as an Eligible Telecommunications Carrier and for Waiver of Certain Requirements in WAC 480-123-030*
WUTC Docket No. UT-110423

Dear Mr. Danner:

Enclosed for filing in the above-referenced docket are the original and twelve (12) copies of the Second Amendment to Petition for Limited Designation as an Eligible Telecommunications Carrier and for Waiver of Certain Requirements in WAC 480-123-030. Electronic copies were filed with the WUTC Records Department as of this date.

If you have any questions, please feel free to contact me.

Sincerely,

ATER WYNNE LLP



Susan Carpenter
Assistant to Arthur A. Butler

Enclosures

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