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April 4, 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

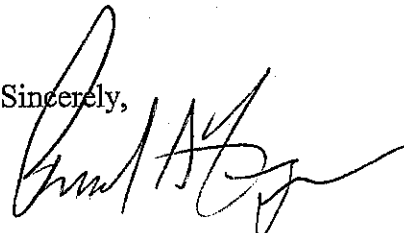
Re: UT-130451 - Inland Telephone Company - Substitute Sheet Nos. 104 and 105

Dear Mr. King:

Attached you will find the above-referenced substitute tariff sheets. The purpose of these substitute sheets is to add signaling to indicate that items have been deleted.

Thank you for your attention to this matter.

Sincerely,



RICHARD A. FINNIGAN

RAF/cs  
Enclosures

cc: James Brooks (via e-mail)  
Greg Maras (via e-mail)  
Tana Brockett (via e-mail)