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April 11, 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

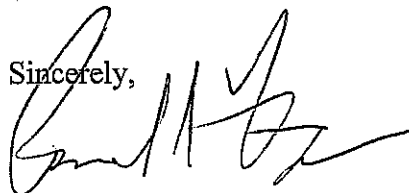
Re: UT-130451 - Inland Telephone Company - Substitute Second Revised Sheet No.
104

Dear Mr. King:

Attached you will find the above-referenced substitute tariff sheet. The purpose of this substitute sheet is to remove an asterisk that should have been deleted.

Thank you for your attention to this matter.

Sincerely,



RICHARD A. FINNIGAN

RAF/cs
Enclosure

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