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December 14, 2005

VIA E-FILING

Ms. Carole J. Washburn, Executive Secretary
Washington Utilities and Transportation Commission
1300 South Evergreen Park Drive SW
Olympia, WA 98504-7250

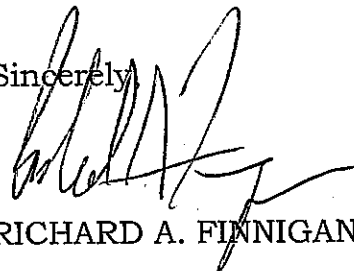
Re: Mashell Telecom, Inc. – First Revised Sheet No. 316 Canceling
Substitute Original Sheet No. 316; First Revised Sheet No. 319
Canceling Substitute Original Sheet No. 319

Dear Ms. Washburn:

Enclosed for filing are the above-referenced tariff sheets. The purpose of this filing is to adjust the Company's preferred interexchange carrier (PIC) charges to reflect changes that are underway at the interstate level in NECA Tariff F.C.C. No. 5 and to apply a consistent PIC charge. This filing will result in a decrease to current charges when both an interLATA and intraLATA PIC change are made simultaneously.

The undersigned has authority to file tariff sheets on behalf of the Company.

Sincerely,



RICHARD A. FINNIGAN

RAF/km

Enclosures

cc: Bill Weinman (via e-mail)
Kelly Wienholz (via e-mail)