Law Office of

###  Richard A. Finnigan

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April 14, 2009

**VIA E-MAIL AND HAND DELIVERY**

Mr. David Danner, Executive Director and Secretary

Washington Utilities and Transportation Commission

1300 South Evergreen Park Drive SW

Olympia, WA 98504-7250

Re: Ellensburg Telephone Company d/b/a FairPoint Communications – First Revised Sheet No. 2 Canceling Original Sheet No. 2; Original Sheet No. 124.1

Dear Ms. Washburn:

 Enclosed are the original and three copies of the above-referenced tariff sheets. The purpose of this filing is to implement a new service, Direct Inward Dialing Service.

 If you have any questions concerning this filing, they can be directed to the undersigned or to Mr. Chris Barron at 704-227-3651.

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

 Sincerely,

 RICHARD A. FINNIGAN

RAF/km

Enclosure

cc: Chris Barron (via e-mail)