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November 3, 2010

VIA E-FILING

David Danner, Executive Director and Secretary
Washington Utilities and Transportation Commission
1300 S. Evergreen Park Drive SW
Olympia, WA 98504-7250

Re: Inland Telephone Company, d/b/a Inland Networks - First Revised Sheet No. 175 Canceling Original Sheet No. 175; First Revised Sheet No. 176 Canceling Original Sheet No. 176; First Revised Sheet No. 177 Canceling Original Sheet No. 177; First Revised Sheet No. 178 Canceling Original Sheet No. 178; First Revised Sheet No. 179 Canceling Original Sheet No. 179; First Revised Sheet No. 180 Canceling Original Sheet No. 180; First Revised Sheet No. 181 Canceling Original Sheet No. 181; First Revised Sheet No. 182 Canceling Original Sheet No. 182; First Revised Sheet No. 183 Canceling Original Sheet No. 183; First Revised Sheet No. 184 Canceling Original Sheet No. 184; Original Sheet No. 184.1; First Revised Sheet No. 185 Canceling Original Sheet No. 185; First Revised Sheet No. 186 Canceling Original Sheet No. 186

Dear Mr. Danner:

Enclosed are the above-referenced tariff sheets. The purpose of this filing is to clean up the description of features on Schedule No. 12, Calling Features. There were overlapping features that were duplicative and a listing of some definitions that were not actually offered as features. That material has all been clarified.

This filing does not affect any service to any customer. No rates are affected. It is a clean up and reorganization of the calling features that are

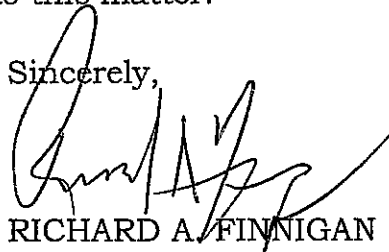
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offered by the Company and does not affect the service offered to any current customer. Therefore, a customer notice has not been provided.

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

Thank you for your attention to this matter.

Sincerely,

A handwritten signature in black ink, appearing to read "Richard A. Finnigan", written over the printed name.

RICHARD A. FINNIGAN

RAF/km
Enclosures

cc: James Brooks (via e-mail)