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March 23, 2012

Ms. Carole J. Washburn, Executive Secretary
Washington Utilities and Transportation Commission
1300 S. Evergreen Park Dr. S.W.
Olympia, WA 98502-5964

**RE: McDaniel Telephone Company
Exceptions to Concurrence for Intrastate Access Service**

Dear Ms. Washburn:

Please find enclosed the following tariff pages:

WN U-4

Schedule 13

Original Sheets 140.46 through 140.55

The purpose of this filing is to add exceptions to the Company's concurrence in the WECA WN U-2 tariff for the Identification and Rating of Toll VoIP-PSTN traffic. The Company originally concurred with the WECA tariff for these provisions. Upon further review of the recent FCC Order on USF and Inter-carrier Compensation Reform ("Order") and discussions with others in the industry, the Company has determined that the Order should be read as *not* applying to originating access charge rates for VOIP-PSTN traffic at this time. This interpretation is more consistent with how the FCC has structured the Restructure Mechanism as well as how it treats originating access in the FNPRM.

Second, the Company is adding language regarding dedicated facilities. Lastly, the Company is also including a Company terminating PVUT factor, which will be combined with the customer's terminating PVUC factor to create the final PVU factor that will be applied to intrastate terminating access MOU.

The proposed effective date is April 24, 2012

If you have any questions, please contact me at (608) 664-4186.

Sincerely,

A handwritten signature in black ink, appearing to read "Kris A. Groth", with a long horizontal flourish extending to the right.

Kris A. Groth
Tariff Administrator
Kris.groth@tdstelecom.com

Enclosures

Cc: Mr. Richard Finnigan