Law Office of Richard A. Finnigan

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September 21, 2009

VIA E-MAIL AND HAND DELIVERY

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

> Re: Western Wahkiakum County Telephone Company - Twenty-Eighth Revision of Sheet No. 2 Canceling Twenty-Seventh Revision of Sheet No. 2; Fifth Revision of Sheet No. 33 Canceling Fourth Revision of Sheet No. 33; Second Revision of Sheet No. 34 Canceling First Revision of Sheet No. 34

Dear Mr. Danner:

Enclosed are the original and three copies of the above-referenced tariff sheets. The purpose of this filing is to add a Late Payment Charge provision and clean up outdated language on the Index Page. The Late Payment Charge language is similar to that approved for other telecommunications companies, including Mashell Telecom and YCOM Networks.

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

Thank you for your attention to this matter.

RICHARD A. FINNIGAN

RAF/km Enclosures

cc: Steve Appelo (via e-mail)