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May 1, 2012

VIA E-FILING

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

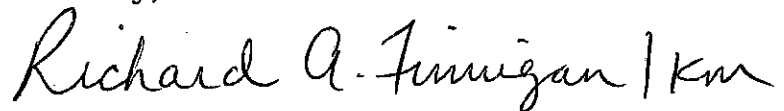
Re: Western Wahkiakum County Telephone Company – Fifth Revision
of Sheet No. 32 Canceling Fourth Revision of Sheet No. 32; First
Revision of Sheet No. 32.1 Canceling Original Sheet No. 32.1

Dear Mr. Danner:

Enclosed are the above-referenced tariff sheets. The purpose of this filing is to revise the language for the Washington Telephone Assistance Program to comply with the Federal Communications Commission's recent order on Lifeline services.

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

Sincerely,



RICHARD A. FINNIGAN

RAF/km
Enclosures

cc: Steve Appelo (via e-mail)
Rob Snyder (via e-mail)