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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: St. John, Co-operative Telephone and Telegraph Company –  
Second Revision of Sheet No. 90 Canceling First Revision of Sheet  
No. 90; First Revision of Sheet No. 90.1 Canceling Original Sheet  
No. 90.1

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: Greg Morasch (via e-mail)