Law Office of Richard A. Finnigan

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May 2, 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: Mashell Telecom, Inc. – Sixth Revised Sheet No. 215 Canceling Fifth Revised Sheet No. 215; First Revised Sheet No. 215.1 Canceling Original Sheet No. 215.1

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

Richard a. Finnigan /Km

RAF/km Enclosures

cc: Mark Carrier (via e-mail)
Skip Haynes (via e-mail)
Brian Haynes (via e-mail)