

Law Office of
Richard A. Finnigan
2112 Black Lake Blvd. SW
Olympia, Washington 98512
Fax (360) 587-3852

Richard A. Finnigan
(360) 956-7001
rickfinn@localaccess.com

Kathy McCrary, Paralegal
(360) 753-7012
kathym@localaccess.com

May 3, 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

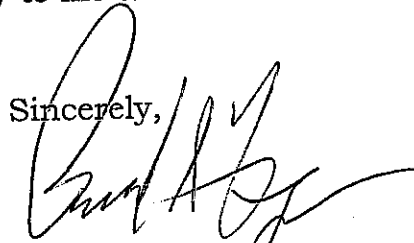
Re: Pend Oreille Telephone Company – Second Revised Sheet No. 33
Canceling First Revised Sheet No. 33; First Revised Sheet No. 33.1
Canceling Original Sheet No. 33.1

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: Mark Martell (via e-mail)
Susan Case (via e-mail)