Law Office of

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**VIA E-FILING**

Mr. Steven V. King, Executive Director and Secretary

Washington Utilities and Transportation Commission

1300 South Evergreen Park Drive SW

Olympia, WA 98504-7250

Re: Western Wahkiakum County Telephone Company - First Revision of Sheet No. 110 Canceling Original Sheet No. 110

Dear Mr. King:

The purpose of the above-referenced filing is to increase the rate for Public Access Line Service to be the equivalent of Business Line Service for the Company. The Company has only five lines under this service and all five lines are held by the Company itself.

Since the Company is the only customer under this service, no customer notice is required and no written customer notice has been provided. Given that there are no external customers at this time, there is no revenue impact.

If you have any questions concerning this matter, please contact the undersigned.

Sincerely,

RICHARD A. FINNIGAN

RAF/cs

Enclosures

cc: Client (via e-mail)