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January 29, 2013

VIA E-FILING

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

Re: Advice Letter - Washington Exchange Carrier Association - WN U-1
- Second Revision of Sheet No. 27 Cancelling First Revision of Sheet
No. 27; Second Revision of Sheet No. 13 Cancelling First Revision of
Sheet No. 13

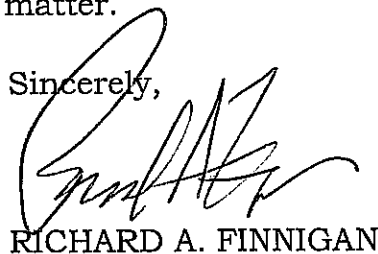
Dear Mr. Danner:

Enclosed are the above referenced tariff sheets.

Mr. Smith has authorization to sign tariff sheets on behalf of the Washington Exchange Carrier Association and its member companies. The undersigned is authorized to submit such tariff sheets for filing. The purpose of this filing is to revise the rates for Whidbey Telephone Company and Hat Island Telephone Company following an updated review by NECA and the FCC.

Thank you for your attention to this matter.

Sincerely,



RICHARD A. FINNIGAN

RAF/cs
Enclosures

cc: Craig Phillips (via e-mail)
Bruce Russell (via e-mail)
Rob Snyder (via e-mail)
Stephen Jantz (via e-mail)