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May 22, 2013

VIA E-FILING

Mr. Steven V. King, Acting Executive Director and Secretary
Washington Utilities and Transportation Commission
1300 South Evergreen Park Drive SW
Olympia, WA 98504-7250

Re: Washington Exchange Carriers Association - WN U-2 - Second Revised Sheet
No. 23 Canceling First Revised Sheet No. 23

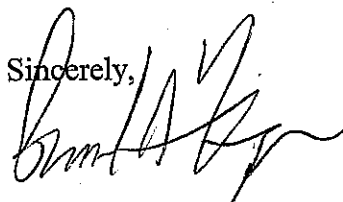
Dear Mr. King:

Attached you will find the above-referenced tariff sheet. This filing adds Skyline Telecom, Inc. and Computers 5*, Inc. to the Concurring Carriers and revises the listings for Mashell Telecom, Inc., St. John Co-operative Telephone and Telegraph Company and YCOM Networks, Inc. to reflect their current names. In addition, the spelling of McDaniel Telephone Company has been corrected.

Mr. Smith has authority to sign tariff sheets for the Washington Exchange Carrier Association. The undersigned has authority to file said sheets on behalf of the Washington Exchange Carrier Association.

Thank you for your attention to this matter.

Sincerely,



RICHARD A. FINNIGAN

RAF/cs
Enclosure

cc: Clients (via e-mail)