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May 23, 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: Pend Oreille Telephone Company - Third Revised Sheet No. 3 Canceling Second
Revised Sheet No. 3

Dear Mr. King:

Attached you will find the above-referenced Tariff Sheet. The purpose of this filing is to clarify that the company-specific terminating access rates for Switched Access Service no longer apply. Instead, the WECA Tariff WN U-2 adoption by reference of the NECA Tariff F.C.C. No. 4 and NECA Tariff F.C.C. No. 5 means that the applicable provisions of those tariffs will control.

The result of these changes is that the company is adopting the rate structure and rates for terminating Switched Access Service that exist on the interstate level for intrastate purposes. In addition, the company is adopting the Direct Trunked Transport rate structure and rates for both originating and terminating service that exist on the interstate level for intrastate purposes.

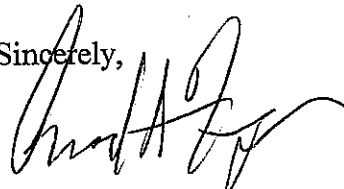
This filing is intended to meet the Federal Communications Commission's requirements in its Report and Order and Further Notice of Proposed Rulemaking, FCC 11-161 (rel. Nov. 18, 2011)(*USF/ICC Transformation Order*) and as contained in 47 C.F.R. § 51.909.

Mr. Martell has authority to sign tariff sheets for Pend Oreille Telephone Company. The undersigned has authority to file said sheets on behalf of Pend Oreille Telephone Company.

Steven V. King
May 23, 2013
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Thank you for your attention to this matter.

Sincerely,

A handwritten signature in black ink, appearing to read "Richard A. Finnigan". The signature is fluid and cursive, with a large initial "R" and "F".

RICHARD A. FINNIGAN

RAF/cs
Enclosure

cc: Mark Marell (via e-mail)
Susan Case (via e-mail)