

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

Candace Shofstall  
Legal Assistant  
(360) 753-7012  
candaces@localaccess.com

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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: Western Wahkiakum County Telephone Company - Fifth Revised Sheet No. 49.1  
Canceling Fourth Revised Sheet No. 49.1; First Revised Sheet No. 49.46  
Canceling Original Sheet No. 49.46

Dear Mr. King:

Attached you will find the above-referenced Tariff Sheets. 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.

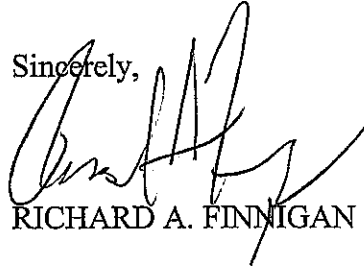
This filing is intended to meet the Federal Communications Commission's requirements in its Report and Order and Further Notice of Proposed Rulemaking, FCC 11-161 (rel. Nov. 18, 2011)(*USF/ICC Transformation Order*) and as contained in 47 C.F.R. § 51.909.

Mr. Appelo has authority to sign tariff sheets for Western Wahkiakum County Telephone Company. The undersigned has authority to file said sheets on behalf of Western Wahkiakum County 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', written in a cursive style.

RICHARD A. FINNIGAN

RAF/cs  
Enclosures

cc: Steve Appelo (via e-mail)  
Carol Larson (via e-mail)