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May 31, 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: Whidbey Telephone Company - Tariff WN U-5 - Third Revision of Sheet No. 290.3 Canceling Second Revision of Sheet No. 290.3; First Revision of Sheet No. 290.3.1 Canceling Original Sheet No. 290.3.1; First Revision of Sheet No. 290.3.2 Canceling Original Sheet No. 290.3.2; Second Revision of Sheet No. 290.3a Canceling First Revision of Sheet No. 290.3a; Fourth Revision of Sheet No. 290.4 Canceling Third Revision of Sheet No. 290.4; Fifth Revision of Sheet No. 290.5 Canceling Fourth Revision of Sheet No. 290.5; Second Revision of Sheet No. 290.6 Canceling First Revision of Sheet No. 290.6; First Revision of Sheet No. 290.48 Canceling Original Sheet No. 290.48

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 for intrastate purposes the company's rate structure, rates and charges for terminating Switched Access Service that exist on the interstate level. In addition, the company is adopting for intrastate purposes the company's Direct Trunked Transport rate structure, rates and charges for both originating and terminating service that exist on the interstate level. This portion of the 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

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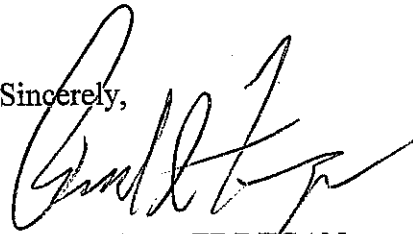
contained in 47 C.F.R. § 51.909.

Because the company does its own billing, the company believes it is going to be administratively easier to use an approach to intrastate Switched Access Service that is similar to the company's interstate rate structure, rates and charges for Switched Access Service. Therefore, the company has also changed its originating Switched Access Service rate structure, rates and charges to be parallel to its corresponding interstate rate structure, rates and charges. In order for the filing to be revenue neutral on the originating side, the company has established an intrastate originating switched access rate element that will be billed in addition to all other rate elements. This rate is found at Sheet No. 290.6.

Mr. Russell has authority to issue tariff sheets for Whidbey Telephone Company and the undersigned is authorized to file those Tariff changes on behalf of Whidbey Telephone Company.

Thank you for your attention to this matter.

Sincerely,



RICHARD A. FINNIGAN

RAF/cs  
Enclosures

cc: Client (via e-mail)