

July 14, 2011

David S. Danner  
Secretary and Executive Director  
c/o Washington Utilities and Transportation Commission  
Records Department  
1300 S. Evergreen Park Drive S.W.  
Olympia, WA 98504-7250

**VIA UPS NEXT DAY AIR AND E-FILE**

Re: *In the matter of the Petition of YourTel America, Inc. for an  
Exemption from WAC 480-123-030(1)(d), (f) and (g), and  
Designation as an Eligible Telecommunications Carrier; Compliance  
Filing*  
WUTC Docket No. UT-110423

Dear Mr. Danner:

Attached is YourTel America, Inc.'s *second revised* compliance filing (Terms and Conditions of Service) called for pursuant to Condition 2, Appendix B, Order 01 in the above-referenced docket.

If you have any questions, please feel free to contact me.

Sincerely,

ATER WYNNE LLP



Susan Carpenter  
Assistant to Arthur A. Butler

Enclosures

1248549/1/SMA/105363-0001