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December 7, 2005

BY WUTC WEB PORTAL ONLY

Ms. Carole J. Washburn
Executive Secretary
Washington Utilities and
Transportation Commission
P. O. Box 47250
Olympia, WA 98504

Dear Ms. Washburn:

Re: Kalama Telephone Company –
Docket No. UT-051785 - Tariff .WN U-1 -
Revisions to Schedule No. 42 (“Network Access
And Toll Service”) – Substitute Tariff Sheets -
DO NOT REDOCKET

Under letter of transmittal, dated November 18, 2005, on behalf of Kalama Telephone Company (“Company”), we forwarded to the Commission for filing certain revisions to the Company’s Tariff WN U-1.

In accordance with WAC 480-80-111, enclosed herewith for filing, in .pdf electronic format, are originals of the following new or revised sheets to the Company’s Tariff WN U-1, which are to be substituted for, and replace, the correspondingly numbered pending tariff sheets that were enclosed with the above-mentioned November 18, 2005, letter of transmittal:

SECOND REVISION OF SHEET NO. 65.8 ORIGINAL SHEET NO. 65.8.1

In some instances, the enclosed tariff sheets correct the tariff modification symbols in the right-hand margin of the tariff sheets, and in other instances the enclosed sheets make typographical corrections that do not affect the proposed tariff rates.

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Any questions regarding the enclosed filing should be directed to the undersigned.

Very truly yours,

A handwritten signature in black ink, appearing to read 'R. S. Snyder', followed by a long horizontal flourish.

Robert S. Snyder
Attorney for Kalama Telephone Company

Enclosures

cc: Kalama Telephone Company