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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: Whidbey Telephone Company d/b/a Whidbey Telecom –  
Docket No. UT-051786 - Tariff WN U-5 -  
Revisions to Schedule 40 (“Concurrences”) -  
Substitute Tariff Sheets – DO NOT REDOCKET

Under letter of transmittal, dated November 18, 2005, on behalf of Whidbey Telephone Company (“Company”), we forwarded to the Commission for filing certain revisions to the Company’s Tariff WN U-5.

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-5, 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:

First Revision of Sheet No. 290.9

Original Sheet No. 290.9.1

The enclosed tariff sheets make typographical corrections that do not affect the proposed tariff rates.

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

Very truly yours,



Robert S. Snyder  
Attorney for Whidbey Telephone Company

Enclosures

cc: Whidbey Telephone Company