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February 20, 2014

Mr. Steven V. King, Executive Director & Secretary
Washington Utilities and Transportation Commission
1300 S. Evergreen Park Dr. S.W.
Olympia, WA 98502-5964

**RE: Lewis River Telephone Company
Replacement Page for Originating Toll VoIP PSTN Traffic for UT-140234**

Dear Mr. King:

Please find enclosed the following tariff pages:

WN U-2	Schedule 18	First Revised Sheet No. S-36U.5
		Original Sheet S-36U.5.a
		First Revised Sheets No. S-36U.6 & S-36U.8

The purpose of this *amended* filing is to make suggested revisions which were brought to our attention by commission staff. The original filing is related to the Second Order of Reconsideration, FCC 12-47 (April 25, 2013). The terminating PVU factor is no longer applicable due to intrastate terminating switched access rate parity with interstate rates effective July 2, 2013.

Please **replace** the tariff sheets filed on February 13, 2014 with the revised sheets enclosed while maintaining the **proposed effective date of March 15, 2014**.

If you have any questions, please contact me.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Kris Groth', written over a large, stylized blue scribble.

Kris A. Groth
Tariff Administrator
Kris.groth@tdstelecom.com
608.664.4186

Enclosures

Cc: Mr. Richard Finnigan