Records Managem

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State Of WASH IIL. AND TRANSP COMMISSION

VIA E-FILING

Ms. Amanda Maxwell, Executive Director and Secretary Washington Utilities and Transportation Commission 621 Woodland Square Loop SE Lacey, WA 98503

Re: Mashell Telecom, Inc. – Second Revised Sheet No. 1 Canceling First Revised Sheet No. 1; Fifth Revised Sheet No. 102 Canceling Fourth Revised Sheet No. 102; Seventh Revised Sheet No. 103.1 Canceling Sixth Revised Sheet No. 103.1; First Revised Sheet No. 105.1 Canceling Substitute Original Sheet No. 105.1; Second Revised Sheet No. 901 Canceling First Revised Sheet No. 901;

Dear Ms. Maxwell:

The purpose of this filing is to conform the tariff of Mashell Telecom, Inc. to other records of the Company. All other records show that the Company is a single exchange company and that the Kapowsin area is not a separate exchange. Therefore, the tariff changes remove references to the Kapowsin area constituting a separate exchange.

This filing does not change any rates or terms or conditions of service. The tariff filing simply reflects how the Company has operated for a very long time.

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RICHARD A. FINNÍGAN

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cc: Client (via e-mail) Enclosures