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VIA E-FILING

Mr. David Danner, Executive Director and Secretary
Washington Utilities and Transportation Commission
1300 South Evergreen Park Drive SW
Olympia, WA 98504-7250

Re: Docket UT-120853 - Washington Exchange Carrier Association -
Substitute Tariff Sheet Nos. 12 and 28 - **DO NOT REDOCKET**

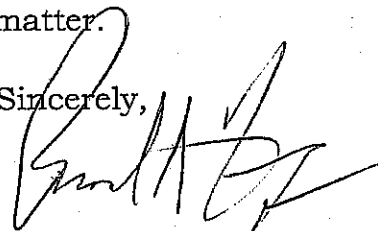
Dear Mr. Danner:

Enclosed are substitute tariff sheets in WECA tariff WN U-1, original Sheet No. 12 and original Sheet No. 28. These are substitutes to reflect the actual calculations of the appropriate rate. The original filing had the existing WECA rate listed as a place holder.

I am also enclosing confidential worksheets that support the calculation. Redacted copies of the worksheets are filed as well.

Thank you for your attention to this matter.

Sincerely,



RICHARD A. FINNIGAN

RAF/km
Enclosures

cc: Craig Phillips (via e-mail)
Barbara Galardo (via e-mail)
Carole Williamson (via e-mail)