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IDAHO PUBLIC
UTILITIES COMMISSION

May 24, 2016

Ms. Jean D. Jewell, Commission Secretary
Idaho Public Utilities Commission
472 W. Washington Street
Boise, ID 83720-5983

GNR-T-16-01

**RE: Potlatch Idaho PUC ID No. 2 Switched Access Tariff Compliance for
FCC 11-161, § 51.(e) Step 5 (Released Nov 18, 2011)**

Dear Ms. Jewell:

Please find enclosed tariff pages for the Potlatch PUC ID No. 2

Access Service First Revised Sheet 208 through 211

The purpose of this filing is to modify the Company's intrastate switched access rates and charges. The modifications are in response to the Federal Communications Commission's Report and Order and Further Notice of Proposed rulemaking, WC Docket Nos 10-90 et al., FCC 11-161, § 51.(e) Step 5 (Released Nov 18, 2011).

Additional Switched Access rates are changing to continue to be in parity with the Company's interstate rates per FCC Rule 51.909(a)(4) and (a)(6). The Company participates in the NECA FCC Tariff No. 5 for interstate access services. NECA will be filing to increase multiple non-recurring and recurring switched access rates in June to be effective July 1, 2016 as a result of carriers exiting the NECA Traffic Sensitive Pool. The rate changes included in this filing reflect those rate changes that will be filed in the NECA FCC Tariff No. 5. The Company views these tariff changes as administrative because they are consistent with the FCC rules.

The TRP Exhibit is also enclosed in a separate envelope marked CONFIDENTIAL. The TRP has been filed on a confidential basis due to competitively sensitive data listed on the spreadsheet. Rate element demand can be used by competitors.

The proposed effective date for this tariff filing is **July 1, 2016**.

If you have any questions or concerns regarding this filing, please feel free to contact me.

Sincerely,


Kris A. Groth
Senior Tariff Administrator
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kris.groth@tdstelecom.com

cc: Eric Votaw -Moss Adams LLP