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VIA E-FILING

Mr. Steven V. King, Executive Director and Secretary

Washington Utilities and Transportation Commission

1300 South Evergreen Park Drive SW

Olympia, WA 98504-7250

Re: Docket No. UT-160296 - St. John Telephone, Inc.- Substitute Fourth Revision of Sheet No. 23 Canceling Third Revision of Sheet No. 23; Substitute First Revision of Sheet No. 23.1 Canceling Original Sheet No. 23.1; Substitute First Revision of Sheet No. 24 Canceling Original Sheet No. 24; Substitute First Revision of Sheet No. 24.1 Canceling Original Sheet No. 24.1; Substitute First Revision of Sheet No. 24.2 Canceling Original Sheet No. 24.2; Substitute Third Revision of Sheet No. 24.3 Canceling Second Revision of Sheet No. 24.3; Substitute Fourth Revision of Sheet No. 24.4 Canceling Third Revision of Sheet No. 24.4; Substitute Third Revision of Sheet No. 24.5 Canceling Second Revision of Sheet No. 24.5; Substitute First Revision of Sheet No. 24.6 Canceling Original Sheet No. 24.6; Substitute Second Revision of Sheet No. 24.7 Canceling First Revision of Sheet No. 24.7; Substitute Second Revision of Sheet No. 24.8 Canceling First Revision of Sheet No. 24.8; Substitute First Revision of Sheet No. 24.9 Canceling Original Sheet No. 24.9

Dear Mr. King:

 Attached you will find the above-referenced tariff sheets. The purpose of this filing is change the name at the top of the tariff sheets from St. John Telephone, Inc. to St. John Co-operative Telephone and Telegraph Company as required by WAC 480-80-133.

Thank you for your attention to this matter.

 Sincerely,

 RICHARD A. FINNIGAN

RAF/cs

Enclosures

cc: Client (via e-mail)