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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: St. John Telephone, Inc.- Substitute Fourteenth Revision of Sheet No. 2
Canceling Thirteenth Revision of Sheet No. 2; Substitute Third Revision of Sheet
No. 90 Canceling Second Revision of Sheet No. 90; Substitute Second Revision
of Sheet No. 90.1 Canceling First Revision of Sheet No. 90.1

Dear Mr. King:

Enclosed you will find the above-referenced substitute tariff sheets. The purpose of this substitution is to correct the Issuer from St. John Co-operative Telephone and Telegraph Company to St. John Telephone, Inc.

Thank you for your attention to this matter.

Sincerely,



RICHARD A. FINNIGAN

RAF/cs
Enclosure

cc: Client (via e-mail)