Law Office of

###  Richard A. Finnigan

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January 21, 2014

**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: Hood Canal Telephone Co., Inc. - First Revision of Sheet No. 307.2 Canceling Original Sheet No. 307.2; Third Revision of Sheet No. 308 Canceling Second Revision of Sheet No. 308

Dear Mr. King:

 The purpose of these changes is to change the way in which time and material charges are assessed and to establish a new time and material rate of $85 per hour.

 Since these charges are incurred on a case by case basis, a customer notice has not been sent. Pursuant to WAC 480-120-195 the customers will be notified by bill message or bill insert on or with the first bill after these changes become effective.

 Thank you for your attention to this matter.

 Sincerely,

 RICHARD A. FINNIGAN

RAF/cs

cc: Client (via e-mail)