



July 31, 2015

BY ELECTRONIC FILING
VIA WUTC WEB PORTAL

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

Dear Mr. King:

Re: Docket No. UT- 151394 –
Supplement to 2015 Annual Reports on High
Cost Fund Pursuant to WAC 480-123-070
and -080

Under covering letter dated July 1, 2015, Whidbey Telephone Company (the "Company") submitted to the Washington Utilities and Transportation Commission for filing the Company's reports pursuant to WAC 480-123-070 and -080 due July 1, 2015. Included in that submission was a document entitled "ETC ANNUAL REPORTS PER WAC 480-123-070 AND WAC 480-123-080." Report 1 in that document contained the following statement:

"Per direction of Commission Staff, a copy of the Company's NECA -1 report for the calendar year 2014, that, as of the date of the report, the Company will have reported as the basis for support from the federal high-cost fund, will be provided to the Commission when it becomes available and no later than August 1, 2015."

In accordance with the statement quoted above and as a supplement to the Company's reports previously filed in the above-referenced docket, accompanying this letter is a copy of the Company's NECA report for the calendar year 2014, dated July 31, 2015 that was included in its initial filing in the above-referenced docket, updated to include data for the calendar year 2014.

Please let us know if the Commission has any questions regarding the enclosed report.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Bruce Russell', is written over the word 'Sincerely,'.

Bruce Russell
Chief Operating Officer

Accompanying document