Law Office of

###  Richard A. Finnigan

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August 14, 2014

VIA ELECTRONIC 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: Cancellation of Registration – Coin Telecom, Inc.

Dear Mr. King:

This letter will confirm that Coin Telecom, Inc. has completed its Merger with St. John Co-operative Telephone and Telegraph Company. Enclosed you will find the Cancellation of Registration of Coin Telecom, Inc.

 Sincerely,

 RICHARD A. FINNIGAN

RAF/cs

Enclosure

cc: Greg Morasch (via e-mail)