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September 30, 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: Ellensburg Telephone Company - Second Revised Sheet No. 50 Canceling First Revised Sheet No. 50; Third Revised Sheet No. 52 Canceling Second Revised Sheet No. 52.

Dear Mr. King:

 Attached you will find the above-referenced tariff sheets. The purpose of this filing is to increase the residential individual line service from $14.00 to $16.00 (14.28%) and increase the business individual line service from $16.52 to $18.52 (12.10%).

The filing will raise approximately $149,355.31 in additional annual revenue.

 This filing conforms the Company's tariff to the "urban rate floor" provisions of FCC Order No. 11-161. In the course of that Order, the Federal Communications Commission adopted new rules concerning the universal service program. The effect of those rules is to penalize any company whose residential rate plus mandatory EAS is less than $16.00 on December 1, 2014. The penalty is a dollar-for-dollar reduction in universal service support for the Company's operations.

 In Docket UT-143022, the Company filed financial information concerning its

operations. In discussion with Commission Staff, this filing is based upon the information that the Company has filed in Docket UT-143022. As a result of using the financial information filed by the Company in Docket UT-143022, the Company believes this complies with the filing requirements of WAC 480-120-339.

 Mr. Morse has authority to issue tariff sheets for Ellensburg Telephone Company. The undersigned has authority to file said sheets on behalf of Ellensburg Telephone Company. A copy of the notice sent to the customers is attached. Although the customer notice is dated October 1, it is my understanding it was distributed prior to today.

 Thank you for your attention to this matter.

 Sincerely,

 RICHARD A. FINNIGAN

RAF/cs

Enclosure

cc: Client (via e-mail)