Law Office of

###  Richard A. Finnigan

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September 30, 2014

Mr. Steven V. King, Executive Director and Secretary

Washington Utilities and Transportation Commission

1300 South Evergreen Park Drive SW

Olympia, WA 98504-7250

Re: Whidbey Telephone Company - Seventh Revision of Sheet No. 4 Canceling Sixth Revision of Sheet No. 4; First Revision of Sheet No. 212 Canceling Original Sheet No. 212

Dear Mr. King:

Enclosed are the above referenced tariff sheets. The purpose of this filing is to eliminate the vacation service. There are no customers on this service and it has not been ordered by any customer for several years. Since there are no customers, no notice was sent.

Mr. Russell has authority to issue tariff sheets for Whidbey Telephone Company. The undersigned has authority to file said sheets on behalf of Whidbey Telephone Company.

Sincerely,

 Richard A. Finnigan

RAF/cs

cc: Client (via email)