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 - Original Sheet No. 107; Original Sheet No. 107.1

Dear Mr. King:

Enclosed are the above referenced tariff sheets. The purpose of this filing is to add Premium Voice Service to Whidbey Telephone Company's offerings.

Premium Voice Service is a package of services that includes local service and vertical features. For example, Call Forwarding, Call Waiting, Last Call Return and many other vertical services are included. The Premium Voice Service also includes voice mail. Finally, Premium Voice Service includes Premium LD offered by the Company's affiliate, Western Long Distance.

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)