Law Office of

###  Richard A. Finnigan

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July 17, 2015

**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: St. John Telephone, Inc.- Substitute Fourteenth Revision of Sheet No. 2 Canceling Thirteenth Revision of Sheet No. 2; Substitute Third Revision of Sheet No. 90 Canceling Second Revision of Sheet No. 90; Substitute Second Revision of Sheet No. 90.1 Canceling First Revision of Sheet No. 90.1

Dear Mr. King:

 Enclosed you will find the above-referenced substitute tariff sheets. The purpose of this substitution is to correct the Issuer from St. John Co-operative Telephone and Telegraph Company to St. John Telephone, Inc.

 Thank you for your attention to this matter.

 Sincerely,

 RICHARD A. FINNIGAN

RAF/cs

Enclosure

cc: Client (via e-mail)