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March 10, 2017

**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: Whidbey Telephone Company - WN U-6 - First Revision of Sheet No. 74.1 Canceling Original Sheet No. 74.1

Dear Mr. King:

 Attached you will find the above-referenced tariff filing. Please note that the purpose of this tariff filing is to bring the rates in WN U-6 to be consistent with the rates for the same services in Whidbey's tariff WN U-5.

 This filing will generate an increase of $3,500.00 per year. The company reports that amount is less than three percent of the company's annual intrastate regulated revenue and that it is also less than three percent of the revenue for this class of service (special access). Therefore, a general rate increase is not triggered and the subsequent attendant materials are not required.

 There is one customer on this service and that customer has been notified. A copy of the customer notice is attached. The reason for the filing is that the company has not increased rates in WN U-6 while it has been increasing rates in for the very same service in WN U-5. Therefore, this customer has been receiving service at rates that are less than the rates that other customers pay for the same service.

 Mr. Christopher W. Burns is authorized to issue tariff sheets on behalf of the company and the undersigned is authorized to file the same on behalf of the company.

 If you have any questions concerning this matter, please contact the undersigned.

 Sincerely,

 RICHARD A. FINNIGAN

RAF/cs

Enclosure

cc: Client (via e-mail)