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October 15, 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: Pend Oreille Telephone Company. - Second Revised Sheet No. 23 Canceling First Revised Sheet No. 23; First Revised Sheet No. 31 Canceling Original Sheet No. 31.

Dear Mr. King:

Attached you will find the above-referenced tariff sheet. The purpose of this filing is to increase the monthly residential rate to \$16.00 from its current rate of \$14.00 (14.28%) effective November 30, 2014. In addition the Basic Calling Service and Community Plus Calling Service adders have been eliminated. There are no customers using these options.

The overall annual revenue effect for the Company is an increase of \$25,440.

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 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- 141540, 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- 141540. As a result of using the financial information filed by the Company in Docket UT- 141540, the Company believes this complies with the filing requirements of WAC 480-120-339.

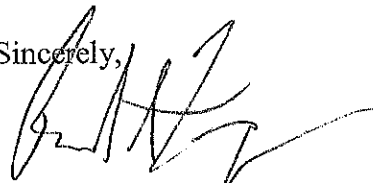
Steven King
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The Notice to customers is attached and includes additional information concerning the filing. The Notice was mailed to customers prior to the date of this letter.

Mr. Martell has the authority to issue tariff sheets for Pend Oreille Telephone Company. The undersigned has authority to file said sheets on behalf of Pend Oreille Telephone Company.

Thank you for your attention to this matter.

Sincerely,

A handwritten signature in black ink, appearing to read 'RAF', with a long horizontal flourish extending to the right.

RICHARD A. FINNIGAN

RAF/cs
Enclosures

cc: Client (via e-mail)