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August 18, 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: Skyline Telecom, Inc. - Filing of New Tariff WN U-3 and New Tariff WN U-4; Request to Discontinue the Beaver Creek Telephone Company Tariff WN U-2 and WN U-3

Dear Mr. King:

 Attached you will find the above-referenced tariffs. The purpose of this filing is to replace the existing Beaver Creek Telephone Company’s tariffs with new Skyline Telecom, Inc. tariffs. You may remember that Beaver Creek Telephone Company was merged into Skyline Telecom, Inc. and no longer exists. Skyline adopted the existing Beaver Creek tariffs.

 With this new filing, the terms and conditions of the old Beaver Creek tariffs are incorporated in the new Skyline tariffs. Thus, the old Beaver Creek tariffs can be discontinued. The only substantive change is to Sheet 103 of Skyline’s WN U-3. That sheet deals with access charges and has been modified to reflect the FCC’s Transformation Order and the actions of this Commission.

 Thank you for your attention to this matter.

 Sincerely,

 RICHARD A. FINNIGAN

RAF/cs

Enclosure

cc: Client (via e-mail)

 Tim Zawislak (via e-mail)