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September 30, 2014

VIA E-FILING

Mr. Steven V. King, Acting Executive Director and Secretary

Washington Utilities and Transportation Commission

1300 South Evergreen Park Drive SW

Olympia, WA 98504-7250

Re: Inland Telephone Company - Second Revision of Sheet No. 101 Canceling First Revision of Sheet No. 101; Third Revision of Sheet No. 104 Canceling Second Revision of Sheet No. 104; Third Revision of Sheet No. 105 Canceling Second Revision of Sheet No. 105.

Dear Mr. King:

 Attached you will find the above-referenced tariff sheets. The primary purpose of this filing is to increase the residential service individual line rate for its Uniontown and Roslyn exchange base rate area and rural area to $16.00 from its current rate of $15.00 (6%) and $14.00 (14.28%) respectively and its residential message rate service for its base rate area and rural area, which will increase to $16.00 from its current rate of $14.00 (14.28%) effective November 1, 2014.

The overall annual revenue effect is an increase of $28,224.

 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-143029, 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-143029. As a result of using the financial information filed by the Company in Docket UT-143029, the Company believes this complies with the filing requirements of WAC 480-120-339.

 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. Weis has authority to issue tariff sheets for Inland Telephone Company. The undersigned has authority to file said sheets on behalf of Inland Telephone Company.

 Thank you for your attention to this matter.

 Sincerely,

 RICHARD A. FINNIGAN

RAF/cs

Enclosures

cc: Client (via email)