Law Office of

###  Richard A. Finnigan

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July 15, 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: Mashell Telecom, Inc. - Fifth Revised Sheet No. 8 Canceling Fourth Revised Sheet No. 8; Seventh Revised Sheet No. 215 Canceling Sixth Revised Sheet No. 215; Second Revised Sheet No. 215.1 Canceling First Revised Sheet No. 215.1

Dear Mr. King:

 The purpose of this filing is to remove the Washington Telephone Assistance Program (WTAP) from the Company's tariff. It was only recently learned that the new state biennial budget does not contain funds to continue the WTAP. The effective date of the change is September 1, 2015.

However, please note that DSHS has made the decision to no longer allow new WTAP customers with the end of the program so close. That policy by DSHS has been in effect since July 1, 2015.

 A copy of the customer notice is attached. The notice will be included on the bill that is mailed on or about August 1, 2015.

 Thank you for your attention to this matter.

 Sincerely,

 RICHARD A. FINNIGAN

RAF/cs

Enclosure

cc: Client (via e-mail)