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February 21, 2012

**VIA E-FILING**

David Danner, Executive Director and Secretary  
Washington Utilities and Transportation Commission  
1300 S. Evergreen Park Drive SW  
Olympia, WA 98504-7250

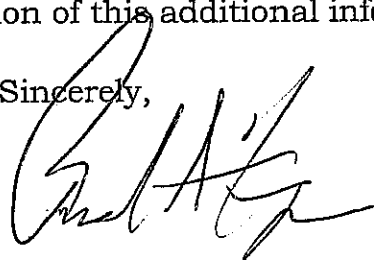
Re: Docket UT-110858 - Ellensburg Telephone Company, Inc. -  
Updated RLEC Model

Dear Mr. Danner:

Enclosed you will find the confidential and redacted copies of an updated Earnings Review RLEC Model for Ellensburg Telephone Company, Inc. The purpose of this filing is to provide the Commission with information about a substantial change in the company's financial condition.

Thank you for your consideration of this additional information.

Sincerely,



RICHARD A. FINNIGAN

RAF/km  
Enclosures

cc: Pat Morse (via e-mail, w/encl.)  
Jana Manterola (via e-mail, w/encl.)  
Bill Weinman (via e-mail, w/encl.)  
Tim Zawislak (via e-mail, w/encl.)