

Law Office of
Richard A. Finnigan
2112 Black Lake Blvd. SW
Olympia, Washington 98512

Richard A. Finnigan
(360) 956-7001
rickfinn@localaccess.com

Candace Shofstall
Legal Assistant
(360) 753-7012
candaces@localaccess.com

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VIA E-FILING AND HAND DELIVERY

Mr. Steven V. King, Executive Director and Secretary
Washington Utilities and Transportation Commission
1300 South Evergreen Park Drive SW
Olympia, WA 98504-7250

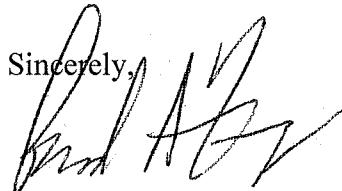
Re: Ellensburg Telephone Company - UT-151600 - Revised Exhibit 3 Demonstration
of Risk and Revised Exhibit 4 Financial Statements

Dear Mr. King:

The purpose of this letter is to provide revised Exhibits 3 and 4 related to Ellensburg
Telephone Company d/b/a/ FairPoint Communications filing in the above-referenced docket.

Thank you for your attention to this matter.

Sincerely,



RICHARD A. FINNIGAN

RAF/cs

cc: Client (via e-mail)
Roger Hahn (via e-mail)