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September 2, 2015

**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)