Law Office of

###  Richard A. Finnigan

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October 8, 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: UT-143590 - Mashell Telecom, Inc.

Dear Mr. King:

 Pursuant to a request from Commission Staff, please extend the effective date of the tariff in the above-referenced docket to November 30, 2014.

 Thank you for your attention to this matter.

 Sincerely,

 RICHARD A. FINNIGAN

RAF/cs

Enclosures

cc: Client (via email)