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July 31, 2014

Ms. Marlene Dortch, Secretary
Federal Communications Commission
445 12th Street SW
Washington, D.C. 20554

Re: RE: FCC Form 281 – High-Cost Support Information and Low-Income Support
Information Pursuant to 47 C.F.R. §§ 54.313(a)-(g) and 54.422(a)

Dear Secretary Dortch:

Pursuant to 47 C.F.R. §§ 54.313(a)-(g) and 54.422(a) of the Federal Communication Commission's regulations, please find enclosed the FCC Form 481 for Ketchikan Public Utilities. This form was also filed at the Regulatory Commission of Alaska (RCA) and USAC.

Ketchikan Public Utilities initially sought confidential treatment for its Comprehensive Annual Financial Report because it was not final. A redacted version was filed on July 1, 2104. Ketchikan now files its final Audit Report publicly.

Please do not hesitate to contact me if you have any questions or I may be of any assistance.

Sincerely,

DYKEMA GOSSETT PLLC

/s/ Shannon M. Heim

Shannon M. Heim