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February 24, 2017

Steven King
Executive Director
Washington Utilities and
Transportation Commission
1300 S. Evergreen Park Dr. SW
Olympia, WA 98504

Attn : Sean Bennett

Re : Request for Mitigation/Waiver of Penalty
Miracle Communications, Inc. (Doc. No. UT-160570)

Sir :

Sometime in June, 2016 a penalty assessment was imposed on the company in the amount of \$1,000.00 for non-filing of the 2015 Annual Report. Due to unfortunate circumstances beyond our control (severe leakage of funds and resignation of the one in charge of all financial and regulatory obligations), filing of the report and the appropriate fees were not filed on time.

On August 17, 2016, Miracle filed the required report and the regulatory fees with penalty and interest so that the Commission will not revoke our operating certificate to transact business in the State of Washington. After filing said report and fee, we are of the impression that we have satisfied our regulatory obligations as required by the Commission.

We are now in receipt of a notice of intent to send to collections the penalty assessment due in Docket No. UT-160570. We are begging the indulgence of this Honorable Commission to grant as a waiver or mitigation of the penalty as this amount will have a major impact in our cash flow - up to this time we are still having a hard time coping with the effect of that fortuitous event.

Please approve our request for a waiver or mitigation/abatement of penalties for a good cause. We want to continue doing business with the State of Washington.

Thanking you in advance and your assistance on this matter is very much appreciated.

If you have any questions, please feel free to contact me at (805) 374-1712.

Sincerely,

APRIL PONE
Corporate Secretary