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January 23, 2018

VIA E-FILING

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

Re: Dockets UT-180013, UT-180017, UT-180019, UT-180020, UT-180021,
UT-180022, UT-180023, UT-180024, UT-180025, UT-180026, UT-180027,
UT-180029, UT-180030, UT-180031, UT-180032, UT-180034, UT-180036,
UT-180037

Dear Mr. King:

The Washington Independent Telecommunications Association (WITA) is writing to you on behalf of its members concerning the above referenced dockets. The purpose of these dockets is to inquire into the effect of The Tax Cuts and Jobs Act focusing, in particular on deferred tax issues. After extensive discussion among WITA members, it is apparent that the WITA members will not be able to respond with sufficient detail by February 12, 2018, to provide information of interest. To do so would require many of them to retain their outside accounting firms to perform special studies at significant cost in this short time-frame.

This is a complicated issue made more so by the fact that there appears that there will be revenue related adjustments due to the effect of the reduced tax rates on NECA settlements and interstate access rates.

Other complicating factors include the fact that some companies have deferred tax debits, some have deferred tax credits and some have loss carry forwards that need to be taken into account. In addition, some companies may need to look at the effect of bonus depreciation that applies to assets put in service after September of 2017. Because of all of the factors that need to be considered, the February 12, 2018, date is not practical.

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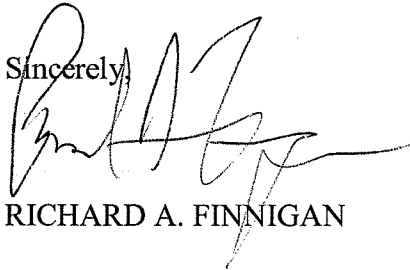
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In actuality, the numbers will not be known for sure until cost studies are complete and the jurisdictional effect has been calculated. Therefore, a precise number will not be available until July of this year. However, we think that reasonable estimates can be calculated earlier than that. We are working on coming up with a reasonable date for that process.

In the meantime, WITA has scheduled a conference call between representatives from WITA's members and Commission Staff to discuss the issues, the companies' status on working on those issues and where outcomes may be headed.

Thank you for your attention to this matter. This is not something that WITA's members are taking lightly, but it is something that is more complicated than it may appear on its face.

Sincerely,

A handwritten signature in black ink, appearing to read 'Richard A. Finnigan', written over the word 'Sincerely,'.

RICHARD A. FINNIGAN

RAF/cs

cc: Client (via e-mail)