

October 15, 2013

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

RE: Pend Oreille Telephone Company
Form 481 – with attachments

Dear Mr. King:

Pend Oreille Telephone Company hereby submits its copies of FCC Form 481 together with all attachments and certified by USAC E-File reporting.

Sincerely,



Susan E. Case
Human Resource Manager