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VIA E-FILING

Mr. Mark L. Johnson, Executive Director and Secretary
Washington Utilities and Transportation Commission
621 Woodland Square Loop SE
Lacey, WA 98503

State Of WASH.
UTIL. AND TRANSP.
COMMISSION

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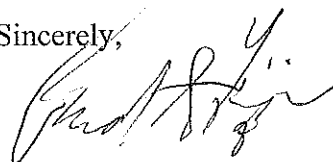
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Re: Pend Oreille Telephone Company – Exhibit 1 to Petition for Exemption from
WAC 480-123-110(5)

Dear Mr. Johnson:

Enclosed for filing you will find Exhibit 1 to Pend Oreille Telephone Company's Petition
for Exemption from WAC 480-123-110(5).

Sincerely,



RICHARD A. FINNIGAN

RAF/cs
Enclosures

cc: Client (via e-mail)