August 1, 2018

BY ELECTRONIC FILING VIA WUTC WEB PORTAL

Mr. Mark L. Johnson Executive Director & Secretary Washington Utilities and Transportation Commission P. O. Box 47250 1300 South Evergreen Park Drive, SW Olympia, WA 98504-7250

Dear Mr. Johnson:

Re:

Docket No. UT-180570 -

Supplement to 2018 Annual Reports on High

Cost Fund Pursuant to WAC 480-123-070 and -080

Under covering letter dated June 27, 2018, Whidbey Telephone Company (the "Company") submitted 2018 ETC Certification to the Washington Utilities and Transportation Commission for filing the Company's reports pursuant to WAC 480-123-070 and -080 due July 1, 2018. Included in that submission was a document entitled "ETC ANNUAL REPORTS PER WAC 480-123-070 and WAC 480-123-080." Report 1 in that document contained the following statement:

"Per the direction of the Commission Staff, the NECA –USF1010 report will be provided as soon as it is available and no later than August 1, 2018."

In accordance with the statement quoted above and as a supplement to the Company's reports previously filed in the above-referenced docket, accompanying this letter is a copy of the Company's NECA-USF1010 report for the calendar year 2017, dated 7/31/2018.

Please let us know if the Commission has any questions regarding the enclosed reports...

Sincerely, Sincerely,

Go Window

Gary Ricketts

Secretary/Treasurer

Accompanying document