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Received www.potc.net Records Management Mar 24, 2023

March 24, 2023

Amanda Maxwell, Executive Director and Secretary Washington Utilities and Transportation Commission 621 Woodland Square Loop SE Lacey, WA 98503

RE: Pend Oreille Telephone Company Docket UT-230020

Dear Ms. Maxwell:

Pend Oreille Telephone Company hereby submits its FCC 477 subscription data filing for March 1, 2023. This report is filed electronically this date at http://www.utc.wa.gov/docs/Pages/howToFile.aspx.

Sincerely, Dev always ton

Bev Arrington

Sr. Accounting Specialist