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August 19, 2020

State Of WASH TL. AND TRANSP COMMISSION

Mark L. Johnson, Executive Director and Secretary Washington Utilities and Transportation Commission 1300 S. Evergreen Park Drive, SW Olympia, WA 98504-7250

RE: Pend Oreille Telephone Company WAC 480-123-070(1)(a) UT-200586

Dear Mr. Johnson:

Pend Oreille Telephone Company hereby submits its NECA-1 report pursuant to WAC 480-123-070 (1)(a) ETC Annual Report requirements. This NECA -1 report is filed electronically this date at <a href="http://www.utc.wa.gov/docs/Pages/howToFile.aspx">http://www.utc.wa.gov/docs/Pages/howToFile.aspx</a>.

This exhibit is required to complete Pend Oreille Telephone Company's WAC 480-123-070 (1)(a) Report. The exhibit is only available in PDF format at this time.

Singerely,

Bev Arrington

Sr. Accounting Specialist