

July 31, 2017

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

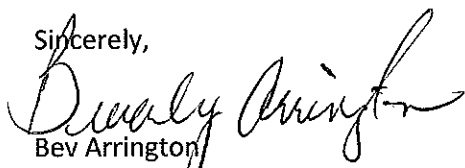
RE: Pend Oreille Telephone Company
WAC 480-123-070(1)(a)
UT-170758

Dear Mr. King:

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 <http://www.utc.wa.gov/docs/Pages/howToFile.aspx>.

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.

Sincerely,


Bev Arrington
Sr. Accounting Specialist



USF1010 ERROR REPORT

Applies to Period: Year End 12/2016
Contact Name: Clay R. Sturgis
Contact Phone: (509)-777-0195 Ext:
Release Status: Released
Soft Edit Status: Passed Edit

Reg: 6 WESTERN
MSM: 000040433 Susan Doherty
OO: 200000256 Rural Telephone Co.
Co: 000002418 Pend Oreille Telephone Company
SAR: 522418 PEND OREILLE TEL.

Subset 3

Description	Pending View	Message
060 Total Loops	1,491	
070 Cat. 1.3 Loops	1,486	
160 Account 2001	17,214,110	
170 Account 1220	215,815	
190 Account 3100	14,861,302	
195 Account 3400	0	
210 Account 4340	377,930	
220 Net Plant Investment	2,190,693	
230 Account 2210	2,414,764	
235 Account 2220	0	
240 Account 2230	4,466,465	
245 Total Central Office	6,881,229	
250 Ckt Equip Cat 4.13	2,056,979	
255 Account 2410	8,965,111	
260 Account 3100 (2210)	2,157,861	
265 Account 3100 (2220)	0	
270 Account 3100 (2230)	4,253,273	
275 Account 3100 (2210-2230)	6,411,134	
280 Account 3100 (2410)	7,555,733	
310 Account 4340 (2210)	73,770	
315 Account 4340 (2220)	0	
320 Account 4340 (2230)	35,966	
325 Account 4340 (2210-2230)	109,736	
330 Account 4340 (2410)	245,645	
335 Account 6110 Total	440	
340 Account 6110 Benefits	0	
345 Account 6110 Rents	0	
350 Account 6120 Total	76,681	
355 Account 6120 Benefits	217	
360 Account 6120 Rents	0	
365 Account 6210 Total	96,009	
370 Account 6210 Benefits	6,589	
375 Account 6210 Rents	0	
380 Account 6220 Total	0	
385 Account 6220 Benefits	0	
390 Account 6220 Rents	0	
395 Account 6230 Total	228,425	
400 Account 6230 Benefits	4,744	
405 Account 6230 Rents	0	
410 Account 6210-6230	324,434	
430 Account 6410 Total	260,561	
435 Account 6410 Benefits	30,073	
440 Account 6410 Rents	0	
445 Total Plant Specific	662,116	
450 Account 6530 Total	194,130	
455 Account 6530 Benefits	25,367	
510 Account 6560 (2210)	50,417	
515 Account 6560 (2220)	0	
520 Account 6560 (2230)	132,896	



USF1010 ERROR REPORT

Applies to Period:	Year End 12/2016	Reg: 6	WESTERN	Subset 3
Contact Name:	Clay R. Sturgis	MSM: 000040433	Susan Doherty	
Contact Phone:	(509)-777-0195 Ext.	OO: 200000256	Rural Telephone Co.	
Release Status:	Released	Co: 000002418	Pend Oreille Telephone Company	
Soft Edit Status:	Passed Edit	SAR: 522418	PEND OREILLE TEL.	

Description	Pending View	Message
525 Account 6560 (2210-2230)	183,313	
530 Account 6560 (2410)	142,794	
535 Account 6710 Total	316,661	
540 Account 6710 Benefits	37,179	
550 Account 6720 Total	505,351	
555 Account 6720 Benefits	38,901	
565 Sum of Lines 535 + 550	822,012	
600 Ben. Por. of all Op. Exp.	158,893	
610 Rent Por. of all Op. Exp.	0	
650 Account 7200 Other Taxes	93,612	
700 2410 (C S Total CWF - AV)	8,947,895	
710 2410 (C S CWF - Cat.1)	7,819,056	
800 Account 2680 Total	0	
805 Account 2680 (2230)	0	
810 Account 2680 (Cat. 4.13)	0	
815 Acc 2680 (2410) Total CWF	0	
820 Acc 2680 (2410)CWF-Cat1	0	
830 Account 6560 (2680)	0	
850 Account 6310	0	
860 Account 6510	2,448	
870 Account 6610	76,649	
880 Account 6620	93,011	
Control Total:	101,821,367	

Comments: