



39 Broadway, Suite 1850
New York, NY 10006

t: 1 212 324 1221

f: 1 212 324 1220

info@choosemcc.com

Washington Utilities and Transportation Commission

July 6, 2017

RE: Penalty Assessment UT-170465

Dear Judge Kopta:

We request that you excuse the \$1,000 penalty that you assessed against us for the following reasons.

We did not conduct any business in the state of Washington prior to 2017. Since we were a new telecommunications company in the state of Washington, we sought professional assistance to fulfill our compliance obligations in Washington.

On February 17, 2016, we retained Global Strategic Accountants, LLC (GSA) to complete our tax and regulatory filings. GSA is an accounting firm that provides tax, public utility, regulatory compliance services to telecommunications companies. Our retainer agreement with GSA specifically indicates that GSA is to conduct tax and public utility filings for Master Call in the state of Washington. As such, we relied on GSA to register us with the Washington Utilities and Transportation Commission. In fact, on March 3, 2017, GSA provided us an invoice that charged us for "Annual Report Compliance" in Washington state. Thus, we reasonably believed that we were in compliance with the Commission's laws and filing requirements for 2016.

GSA's failure of its contractual obligation to file Master Call's annual report with the Washington Utilities and Transportation Commission is a circumstance that was beyond our control. For these reasons, we request that you excuse the \$1,000 penalty that the Commission assessed.

Sincerely,

Rouslan Tsoutiev, CEO
Master Call Connections, LLC