www.potc.net

August 16, 2019

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-190570

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 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.

Rev Arrington

Sr. Accounting Specialist