July 29, 2016

**BY ELECTRONIC FILING**

**VIA WUTC WEB PORTAL**

Mr. Steven V. King, Executive Director and Secretary

Washington Utilities and Transportation Commission

1300 South Evergreen Park Drive SW

Olympia, WA 98504-7250

Dear Mr. King:

 Re: Docket No. UT- 160875 –

Supplement to 2016 Annual Reports on High

 Cost Fund Pursuant to WAC 480-123-070

 and -080

 Under covering letter dated July 1, 2016, Whidbey Telephone Company (the “Company”) submitted to the Washington Utilities and Transportation Commission for filing the Company’s reports pursuant to WAC 480-123-070 and -080 due July 1, 2016. Included in that submission was a document entitled “ETC ANNUAL REPORTS PER WAC 480-123-070 AND WAC 480-123-080.” Report 1 in that document contained the following statement:

“Per direction of the Commission Staff, the NECA -1 report will be provided as soon as it is available and no later than August 1, 2016.”

In accordance with the statement quoted above and as a supplement to the Company’s reports previously filed in the above-referenced docket, accompanying this letter is a copy of the Company’s NECA-1 report for the calendar year 2015, dated 7/28/2016.

Please let us know if the Commission has any questions regarding the enclosed report.

 Sincerely,

 Frank McIntyre

 Controller

Accompanying document