August 23, 2018 Sent Via: E-Filing

Mr. Mark L. Johnson, Executive Director & Secretary

Washington Utilities & Transportation Commission

P.O. Box 47250

1300 S. Evergreen Park Dr. SW

Olympia, WA 98504-7250

RE: Subsequent Information Request Regarding the TCJA in Docket

UT-180024

Dear Mr. Johnson:

Mashell Telecom, Inc. hereby submits to Washington Utilities and Transportation Commission ("Commission") the attached excel file Exhibit 2 updated with final 2017 Interstate Cost Study information pertaining to the Commission's information request regarding Tax Cuts and Jobs Act.

MASHELL TELECOM, INC.

By: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

 Danielle Clausen

 Controller

Attachments: 1