August 18, 2015

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

 USF Petition – Replacement Exhibits

 UT-151559

Dear Mr. King:

Pend Oreille Telephone Company hereby submits its replacement exhibits for Petition of USF Support with demonstration of eligibility under WUTC WAC 480-123-100 and WAC 480-123-110 originally requested on July 29, 2015. This USF Support submission of replacement of Exhibits 3, and Exhibit 4 is filed electronically this date at <http://www.utc.wa.gov/docs/Pages/howToFile.aspx> and includes revisions to Exhibit 3 and Exhibit 4.

These exhibits are required under WAC 480-123-110(1)(e)(i) for Pend Oreille Telephone pursuant to Staff comments and initial review. Pend Oreille Telephone Company hereby submits the replacement exhibits to petition Washington Utilities and Transportation Commission to receive support from the Universal Service Communications Program for Program Year 2016

Sincerely,

Beverly Arrington

Sr. Accounting Specialist