

August 2, 2016

Steven V. King, Executive Director and Secretary  
Washington Utilities and Transportation Commission  
1300 S. Evergreen Park Drive, SW  
Olympia, WA 98504-7250

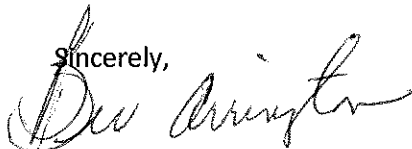
RE: Pend Oreille Telephone Company  
WAC 480-123-070(1)(a)  
UT-160855

Dear Mr. King:

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.

Sincerely,



Bev Arrington  
Sr. Accounting Specialist