August 28, 2018

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

TCJA Update

UT-180026

Dear Mr. Johnson:

Pend Oreille Telephone Company hereby submits its TCJA update. This is being filed electronically on this date at <http://www.utc.wa.gov/docs/Pages/howToFile.aspx> .

Sincerely,

Bev Arrington

Sr. Accounting Specialist