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February 9, 2021

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  
WAC 480-123-130 Report  
UT-210002

Dear Mr. Johnson:

Pend Oreille Telephone Company hereby submits its FCC Form 477 pursuant to WAC 480-123-130(1) (i) Report requirements. This FCC Form 477 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 480-123-130 Report. The exhibit is only available in PDF format at this time because it wasn't saved as a document from the FCC filing.

Sincerely,

Bev Arrington  
Sr. Accounting Specialist