September 19, 2018

Mark L Johnson, Executive Director and Secretary

Washington Utilities and Transportation Commission

1300 S. Evergreen Park Drive, SW

Olympia, WA 98504-7250

 RE: UT-180659

Dear Mr. Johnson:

Pend Oreille Telephone Company hereby submits Rural Telephone consolidated financials. These reports are being filed as confidential per WAC 480-07-160 and filed electronically at, <http://www.utc.wa.gov/docs/Pages/howToFile.aspx> ,. This confidential information is in response to follow up questions for Docket UT 180657.

Sincerely,

Beverly Arrington

Sr. Accounting Specialist