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Amanda Maxwell, Executive Director and Secretary Washington Utilities and Transportation Commission 621 Woodland Square Loop SE Lacey, WA 98503

> RE: Pend Oreille Telephone Company WAC 480-123-130(1) Docket UT-220581

Dear Ms. Maxwell:

Pend Oreille Telephone Company hereby submits its revised SUSF Report & Exhibit 1. This report is filed electronically this date at <a href="http://www.utc.wa.gov/docs/Pages/howToFile.aspx">http://www.utc.wa.gov/docs/Pages/howToFile.aspx</a>.

Bev Arrington

Sincerely,

Sr. Accounting Specialist

