

September 11, 2017

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

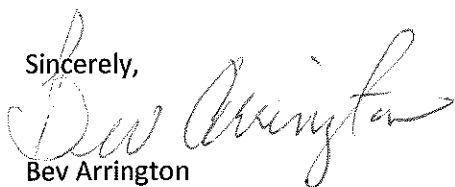
RE: Pend Oreille Telephone Company
WAC 480-123-130 Report
UT-170009

Dear Mr. King:

Pend Oreille Telephone Company hereby submits its FCC Form 477 pursuant to WAC 480-123-130 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