March 2, 2018

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-180002

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