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State Of WASH.
UTIL. AND TRANSP.
COMMISSION

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