November 28, 2012

Master Call Communications, Inc.

39 East Broadway

New York, NY 10002

**RE: Notice of Intent to Send to Collections, Penalty Assessment No. UT-120981**

Dear Sir or Madam:

As you are aware, on July 31, 2012, the Washington Utilities and Transportation Commission issued a Penalty Assessment against Master Call Communications, Inc. in the amount of $125 for violation of WAC 480-120-382, which requires competitively classified telecommunications companies to file an annual report with the Commission by May 1 each year. Master Call Communications, Inc. filed its annual report for 2011 on May 8, 2012, which is five business days past the deadline of May 1, and has incurred a penalty of $125. The Commission sent Master Call Communications, Inc. a Second Notice on September 5, 2012, and a Final Notice on October 10, 2012.

The Commission has not received the $125 payment due and owing.

**This is to notify you that the Commission intends to forward your outstanding debt to a collection agency for collection.** You likely will incur additional expenses and fees, including costs of collection, attorney’s fees, and interest. These expenses and fees will be added to your outstanding $125 balance.

If you have any questions about this letter or about the company’s obligations under Commission rules, you may contact Sondra Walsh at (360) 664-1286.

Very truly yours,

SALLY BROWN

Senior Assistant Attorney General

cc: Sondra Walsh, Manager, UTC Finance and Facilities

 Kim Anderson, UTC Financial Services

 Amy Andrews, UTC Financial Services