



Via email and US Postal Service

November 2, 2012

Mr. Mathew Perkinson
Washington Utilities & Transportation Commission
1300 S. Evergreen Park Drive SW
Olympia, Washington 98504-7250

Dear Mr. Perkinson

Primus Telecommunications, Inc. Petition for Relief of Penalty
Docket Number UT-121000 Taxpayer ID: 54-1744563
Tax Period: Annual Report 2011

I respectfully request your consideration for relief of the penalty imposed on the attach invoice of \$2,100 for filing an incomplete tax return for not including the regulatory fee schedule and financial statements document. According to our records, we mailed a check of \$383.93, along with the 2011 Telecommunication Companies Annual Report on April 27, 2012 to comply with the deadline for filing this return. We thought we had filed the return on time. However, we did have a turnover of employees during the month of April and it appears there was an unintentional omission of some required schedules.

In this context, we believe this penalty relief is justified on the basis that this is the first time this error occurred, that our intent to file on line was substantiated by our filling, and that we have taken steps to make sure this will not be repeated in the future. We have also complied by sending all the additional documents to complete this return. The penalty for the amount \$2,100 is excessive for filing a partial return in which in any case had a total tax due to the State of Washington of only \$383.93. We believe that this is out of proportion to the actual tax due and unfair to Primus Telecommunication for a minor and unintentional error.

As a result, it would appear that this situation qualifies for relief of penalties or at least a reduction of amount due according to the base of the tax due. Primus always makes every effort to comply with filing and remitting our taxes before the due date. We have an excellent record of compliance with the Washington State Utilities. Based on these factors, I would appreciate your consideration for relief of the penalty for filing an incomplete return.

Please call me at 703-994-4453, if you have any questions. I would appreciate very much your consideration for this request.

Sincerely,

Elena Thomasson

Sr. Tax Analyst
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