Lance J.M. Steinhart, P.C.

Attorneys At Law 1725 Windward Concourse Suite 150 Alpharetta, Georgia 30005

Also Admitted in New York Telephone: (770) 232-9200 Email: lsteinhart@telecomcounsel.com Facsimile: (770) 232-9208

April 9, 2018

VIA USPS

Utah Public Service Commission 160 East 300 South Salt Lake City, UT 84111 Attn: Commission Administrator

Re: i-wireless, LLC - Semi Annual ETC Report

Docket No. 10-2526-01

Dear Sir/Madam:

Enclosed please find for filing an original and five (5) copies of i-wireless, LLC's Semi-Annual ETC Report.

Please be advised that an electronic version of the Report has also been filed in Word format to psc@utah.gov on April 9, 2018.

I have enclosed an extra copy of this letter to be date stamped and returned to me in the enclosed, self-addressed, postage prepaid envelope. If you have any questions or if I may provide you with any additional information, please do not hesitate to contact me. Thank you for your attention to this matter.

Respectfully submitted,

/s/

Heather Kirby Lance J.M. Steinhart, P.C. Attorneys for i-wireless, LLC

Enclosures

cc: Nicki Wollenhaupt