

June 29, 2012

Public Utility Commission, Attn: Filing Center
550 Capitol Street NE #215
P.O. Box 2148
Salem, OR 97308

RE: Taxpayer: Rural Cellular Corporation
ID#: 8562
FEIN: 411693295
Period: March 2012

To Whom It May Concern:

This waiver request is in response to the Notice of Proposed Assessment in the matter of Rural Cellular Corporation. We kindly request that all penalties assessed for March 2012 filing period be abated based on the below.

We were contacted by Linda Rodgers, Program Coordinator, on 3/13/12 instructing us to no longer remit 'zero due' tax returns as Rural Cellular Corporation was no longer subject to the Oregon E-911 Service tax. After receiving this letter, we mistakenly stopped remitting the RSPF surcharge remittance instead of the E-911 Service tax for the March due April 2012 filing period. Our Tax Associate at the time got mixed up with these returns as both have been filing 'zero due' tax returns since inception. Once we received an additional phone call from Mrs. Rodgers on 5/9/12, we took immediate action and filed the missing 'zero due' returns for the RSPF surcharge remittance. We submitted our returns late due to this simple administrative error, causing a late filing penalty. We sincerely apologize for this oversight.

Please take under consideration that we have a history of filing timely and accurate returns. With the exception of the above referenced period, we have always filed in accordance with the rules and regulations of the Public Utility Commission of Oregon. Since inception, we have had no prior issues with timely filing as our tax history shows we have filed all returns accordingly. We believe that these facts establish the necessary criteria for the abatement of all penalties.

We thank you in advance for reviewing this abatement letter and hope that you grant a favorable determination. In addition, we ask that you please hold all collection activity until this matter can be resolved.

Respectfully,



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