

UM 1517



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July 22, 2011

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Public Utility Commission of Oregon
P.O. Box 2153
Salem, OR 97308-2153

Public Utility Commission of Oregon
Administrative Hearings Unit Division

Allied Wireless Communications
ID #: 270765181
Liability Period: 4th quarter 2010
Tax Type: *Public Utilities Commission (RSPF)*
Request for *Abatement of Penalty and Interest*

This letter is a request for waiver of penalty and interest assessed by the OR Public Utility Commission on the above listed account for 4th quarter 2010 period.

Thomson Reuters is in the business of filing tax returns and remitting taxes on behalf of our clients and we were responsible for the remittance of returns and payments to the OR Public Utility Commission for the period listed above. Below is a brief explanation of our request for abatement of penalty and interest.

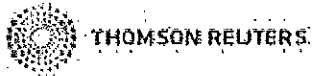
The return was remitted with the payment timely; unfortunately, the check was cashed by Linda Rodgers of the Oregon Department of Revenue E911 division. Then Ms Rodgers sent an Oregon Department of Revenue check to our client Allied Wireless Communications corporate address on 02/07/11. On March 11, 2011, I received a correspondence from Ms Kathy Shepherd that the return and check was missing. After further research I discovered that the client had received the check from Ms Rodgers and then Thomson immediately reissued a new check and return for the 4th quarter 2010.

There was never a willful neglect or intent not to comply with OR mandates. Please note by reviewing the history on the account all other payments and all return filings have been made in a timely and accurate fashion and it was never our intent not to resubmit the missing payment.

We believe that the above facts fully establish the necessary criteria for the abatement of the assessed penalties and interest. Therefore, we respectfully request that you review this letter and render a favorable determination of abatement of the penalty and interest in connection with taxes for the period due to reasonable cause based on the facts stated above.

We sincerely appreciate your assistance in this matter and your consideration of our request for further review of the waiver of the related assessment. If you need further information, we would like to speak with you regarding the matter. I can be reached at 770-956-7525 x 1347

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During your review, we ask that any collection activity related to the assessments be placed on hold until you have had the opportunity to come to a final resolution. Once again, if you require any further assistance please do not hesitate to contact me.

Respectfully submitted,

Dionne Maddox

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