

RECEIVED
RECORDS MANAGEMENT
05 AUG 11 PM 2:53

STATE OF WASHINGTON
GOVERNMENT SERVICES
COMMUNICATIONS

August 11, 2006

Ms. Carole J. Washburn, Executive Secretary
Washington Utilities and Transportation Commission
1300 South Evergreen Park Drive SW
Olympia, WA 98504-7250

Re: Request for Certification Pursuant to WAC 480-123-060 and 47C.F.R. §54.314

Dear Ms. Washburn:

Pursuant to WAC 480-123-060, Mashell Telecom, Inc. ("Company") hereby requests that the Washington Utilities and Transportation Commission certify that the Company has met the requirements of 47C.F.R. §54.314 for eligibility for continued receipt of federal high-cost funds.

The certifications and reports that are specified in WAC 480-123-060, WAC 480-123-070 and WAC 480-123-080 are enclosed.

The company has submitted the data based upon actual results or the best estimates the company has to date. The company is just starting its budgeting process for the 2007. Our approved 2007 budget should be completed and approved by management during the fourth quarter of 2006.

If there are any questions concerning the foregoing, please contact the undersigned.

Sincerely,



William H Weinman

Enclosures

cc: Betty Erdahl (WUTC Staff)
Rick Finnigan

**AFFIDAVIT CONTAINING CERTIFICATIONS
PURSUANT TO WAC 480-123-060 AND WAC 480-123-070**

I, William H Weinman, being of lawful age, state that I am Vice President of Finance and Regulatory at Mashell Telecom, Inc. ("Company"), that I am authorized to execute this Affidavit on behalf of the Company, and that the facts set forth in this Affidavit are true to the best of my knowledge, information and belief. On this basis, I hereby certify to the Washington Utilities and Transportation Commission ("Commission") for use by the Commission in providing the certification to the Federal Communications Commission and Universal Service Administrative Company required by 47 C.F.R. §54.314, as follows:

- (1) That the Company will use federal high-cost universal service fund support only for the provision, maintenance and upgrading of the facilities and services for which the support is intended;
- (2) That during the 2005 calendar year, the Company met substantially the applicable service quality standard found in WAC 480-123-030(1)(h);
- (3) That during the 2005 calendar year, the Company maintained the ability to function in emergency situations under the standard found in WAC 480-123-030(1)(g), as such standard relates to functionality of wireline carriers in emergency situations; and
- (4) That during the 2005 calendar year, the Company publicized the availability of its applicable telephone assistance programs in a manner reasonably designed to reach those likely to qualify for service and in a manner which, in the Company's judgment, included advertisements as well as working with various government agencies likely to reach those who are not current customers of the Company within the Company's designated service area.

I certify under penalty of perjury under the laws of the State of Washington that the foregoing is true and correct.

Dated this 11th day of August, 2006 at 805 Pacific Ave, Tacoma, Wa.

Company: Mashell Telecom, Inc

By 

Its: Vice President

**REPORTS AS REQUIRED BY WAC 480-123-070
AND WAC 480-123-080**

Mashell Telecom, Inc. (the "Company") hereby submits the following reports in accordance with WAC 480-123-070 and WAC 480-123-080.¹

Report 1: WAC 480-123-070(1)(a): Attached is a copy of the Company's NECA-1 Report for the calendar years 2004 and 2005, that, as of the date of the report, the Company is reporting as the basis for support from the federal high-cost fund.

Report 2: WAC 480-123-070(1)(b): The Company reports that the investments and expenses reported under Report 1, above, benefited customers as follows:

Through the expenditure of these funds, the Company was able to continue to provide services at a level that the Company believes meets the intent set forth in 47 U.S.C. §254 of providing high quality telecommunications services to customers in the service area for which the Company is designated as an ETC.² The Company has made substantial investments over the past several years which allow it to provide quality telecommunications services to its customers in its designated ETC service area. Those expenditures and investments, including those reflected in Report 1, above; generally benefit all customers receiving the federal high-cost fund supported services from the Company within its designated service area. In addition, during 2005, the Company was engaged in a major investment project within its designated ETC service area as described below:

Year 2005 Major Projects

- 1) Clear Lake Rebuild
 - a. Project cost \$ 207,000
 - b. This project replaced aerial facilities. The area has numerous trees which affected service because of wind damage.
- 2) Rath Plat
 - a. Project cost \$ 128,000
 - b. The project placed new facilities in a subdivision to provide service
- 3) Tekno Billing Sys
 - a. Project cost \$ 62,000
 - b. System was purchased to monitor SS7 data for both originating and terminating traffic. It allows the company to analyze traffic to monitor both toll and EAS trunks and the carriers utilizing our facilities
- 4) Silver Lake Highlands
 - a. Project cost \$ 55,000

¹ It is the Company's understanding that it is not required to submit the reports described in WAC 480-123-070(2) and (3).

- b. Projects places an AFC digital loop carrier to provide service and establish a digital serving area
- 5) Weyer Dev McKenna N
 - a. Project cost \$ 45,000
 - b. Placement of facilities to serve new customers
- 6) Town of Eatonville
 - a. Project cost \$ 20,000
 - b. Project provides new services and improving the quality of the existing services
- 7) Smith Acres
 - a. Project cost \$ 14,000
 - b. Project will provide new service in a development

Report 3: WAC 480-123-070(4): The Company reports that inquiries with the FCC, WUTC, and Attorney General indicate those agencies have not received any complaints concerning the company's service during 2005.

Report 4: WAC 480-123-080(1)(b) and WAC 480-123-080(2): The Company reports as follows:

Year 2006 Major Projects - Actual and Estimated

- 1) Silver lake Highlands
 - a. Project Cost \$ 50,000
 - b. Continue placing new service in the development to provide service to new customers
- 2) Kreger Farms
 - a. Project Cost \$ 34,000
 - b. Place new facilities to provide service in the development
- 3) Roedomsky Rd
 - c. Project Cost \$ 24,800
 - d. Placement of fiber to a new development to establish a digital serving area providing new service and increased bandwidth
- 3) Hamner Springs phase 2
 - a. Project Cost \$ 17,000
 - b. The project will provide new service to customers
- 4) CO line cards
 - a. Project cost \$ 37,700
 - b. Provide new or expanded service to customers

Year 2007 Major Projects Estimated

- 1) Eatonville Fiber Rebuild
 - a. Project Cost \$ 500,000
 - b. This will provide addition services as well as increasing the quality of the exiting services
- 2) New Billing system
 - a. Project Cost \$ 620,000
 - b. The new system will improve the quality of our bills sent to the customers, ability to sign up for service online without incurring manual intervention, and eliminate other manual tasks being performed by our customer service reps today. The system would also create efficiencies by eliminating many manual processes such as circuit inventories, hunt group provisioning, increasing timeliness of service order processing, etc.
- 3) There will be additional Capital expenditures during 2007. The projects will be defined during our normal budgeting process.

The company has not started its 2007 budgeting process, but the company should have an approved budget in the 4th quarter of 2006. The company anticipates that expense levels will be consistent with 2005 actual levels with some minor affects due to inflation or efficiencies. Should there be significant change, this report will be amended with the new data.

National Exchange Carrier Association, Inc.
 Universal Service Fund
 2006 Data Collection Form

STUDY AREA: 522431

Name: MASHELL TELECOM, INC.

CONTACT: Danielle Clausen
 PHONE: (360) 832-4130

Region: 5 PACIFIC

COLLECTION PERIOD: 2006-1

| Data Line | Description | Latest View 2005-1 Amount | Enter 2006-1 Amount |
|--------------|--|------------------------------|------------------------|
| (255) | Acct. 2410 - Cable and Wire Facilities Total | <u>7,591,683</u> | <u>7,929,783</u> |
| (260) | Acct. 3100 (2210) - Accumulated Depreciation Central Office Switching Equipment | <u>983,008</u> | <u>1,037,673</u> |
| (265) | Acct. 3100 (2220) - Accumulated Depreciation Operator System Equipment | <u>0</u> | <u>0</u> |
| (270) | Acct. 3100 (2230) - Accumulated Depreciation Central Office Transmission Equipment | <u>2,140,023</u> | <u>2,440,586</u> |
| (275) | Acct. 3100 (2210-2230) - Total Accumulated Depreciation Central Office Equipment | <u>3,123,031</u> | <u>3,478,259</u> |
| (280) | Acct. 3100 (2410) - Accumulated Depreciation Cable and Wire Facilities | <u>5,331,606</u> | <u>5,769,532</u> |
| (310) | Acct. 4340 (2210) - Net Noncurrent Deferred Operating Income Taxes - Central Office Switching Equipment | <u>(6,801)</u> | <u>(15,805)</u> |
| (315) | Acct. 4340 (2220) - Net Noncurrent Deferred Operating Income Taxes - Operator System Equipment | <u>0</u> | <u>0</u> |
| (320) | Acct. 4340 (2230) - Net Noncurrent Deferred Operating Income Taxes - Central Office Transmission Equipment | <u>149,876</u> | <u>84,087</u> |
| (325) | Acct. 4340 (2210-2230) - Net Noncurrent Deferred Operating Income Taxes - Central Office Equipment (Sum of 4340 (2210) through (2230)) | <u>143,075</u> | <u>68,282</u> |
| (330) | Acct. 4340 (2410) - Net Noncurrent Deferred Operating Income Taxes - Cable and Wire Facilities | <u>182,855</u> | <u>149,673</u> |

National Exchange Carrier Association, Inc.
 Universal Service Fund
 2006 Data Collection Form

STUDY AREA: 522431

Name: MASHELL TELECOM, INC.

CONTACT: Danielle Clausen
 PHONE: (360) 832-4130

Region: 5 PACIFIC

COLLECTION PERIOD: 2006-1

| Data Line | Description | Latest View 2005-1 Amount | Enter 2006-1 Amount |
|---|---|------------------------------|------------------------|
| PLANT SPECIFIC OPERATION EXPENSE | | | |
| (335) | Acct. 6110 - Network Support Expense Total | <u>54,072</u> | <u>24,056</u> |
| (340) | Acct. 6110 - Benefits Portion of Network Support Expense | <u>11,404</u> | <u>7,546</u> |
| (345) | Acct. 6110 - Rents Portion of Network Support Expense | <u>1,760</u> | <u>0</u> |
| (350) | Acct. 6120 - General Support Expense Total | <u>232,989</u> | <u>122,792</u> |
| (355) | Acct. 6120 - Benefits Portion of General Support Expense | <u>21,496</u> | <u>5,869</u> |
| (360) | Acct. 6120 - Rents Portion of General Support Expense | <u>44,883</u> | <u>27,442</u> |
| (365) | Acct. 6210 - Central Office Switching Expense - Total | <u>69,781</u> | <u>71,798</u> |
| (370) | Acct. 6210 - Benefits Portion of Central Office Switching Expense | <u>16,278</u> | <u>12,062</u> |
| (375) | Acct. 6210 - Rents Portion of Central Office Switching Expense | <u>0</u> | <u>11</u> |
| (380) | Acct. 6220 - Operator System Expense - Total | <u>0</u> | <u>0</u> |
| (385) | Acct. 6220 - Benefits Portion of Operator System Expense | <u>0</u> | <u>0</u> |
| (390) | Acct. 6220 - Rents Portion of Operator System Expense | <u>0</u> | <u>0</u> |
| (395) | Acct. 6230 - Central Office Expense - Transmission Equipment - Total | <u>34,047</u> | <u>94,511</u> |
| (400) | Acct. 6230 - Benefits Portion of Central Office Expense - Transmission Equipment | <u>1,241</u> | <u>4,207</u> |
| (405) | Acct. 6230 - Rents Portion of Central Office Expense - Transmission Equipment | <u>69</u> | <u>0</u> |

National Exchange Carrier Association, Inc.
 Universal Service Fund
 2004 Data Collection Form

STUDY AREA: 522431

Name: MASHELL TELECOM, INC.

CONTACT: Danielle Clausen
 PHONE: (360) 832-4130

Region: 5 PACIFIC

COLLECTION PERIOD: 2006-1

| Data Line | Description | Latest View 2005-1 Amount | Enter 2006-1 Amount |
|--------------------------------------|---|------------------------------|------------------------|
| (410) | Accts. 6210-6230 - Central Office Expense Total | <u>103,828</u> | <u>166,309</u> |
| (430) | Acct. 6410 - Cable and Wire Facilities Expense - Total | <u>410,624</u> | <u>286,541</u> |
| (435) | Acct. 6410 - Benefits Portion Cable and Wire Facilities Expense | <u>88,543</u> | <u>35,715</u> |
| (440) | Acct. 6410 - Rents Portion Cable and Wire Facilities Expense | <u>18,571</u> | <u>13,463</u> |
| (445) | Total Plant-Specific Expense | <u>801,513</u> | <u>599,698</u> |
| PLANT NON SPECIFIC EXPENSE | | | |
| (450) | Acct. 6530 - Network Operations Expense - Total | <u>205,799</u> | <u>201,137</u> |
| (455) | Acct. 6530 - Benefits Portion Network Operations Expense | <u>73,292</u> | <u>53,190</u> |
| DEPRECIATION & AMORTIZATION EXPENSES | | | |
| (510) | Acct. 6560 (2210) - Depreciation and Amortization Expense - Central Office Switching Equipment | <u>166,826</u> | <u>32,259</u> |
| (515) | Acct. 6560 (2220) - Depreciation and Amortization Expense - Operator System Equipment | <u>0</u> | <u>0</u> |
| (520) | Acct. 6560 (2230) - Depreciation and Amortization Expense - Central Office Transmission Equipment | <u>305,287</u> | <u>317,194</u> |
| (525) | Acct. 6560 (2210-2230) Depreciation and Amortization Central Office Equipment | <u>472,112</u> | <u>349,453</u> |
| (530) | Acct. 6560 (2410) - Depreciation and Amortization Expense - Cable and Wire Facilities | <u>394,300</u> | <u>437,926</u> |

National Exchange Carrier Association, Inc.
 Universal Service Fund
 2004 Data Collection Form

STUDY AREA: 522431

Name: MASHELL TELECOM, INC.

CONTACT: Danielle Clausen

Region: 5 PACIFIC

PHONE: (360) 832-4130

COLLECTION PERIOD: 2006-1

| Data Line | Description | Latest View 2005-1 Amount | Enter 2006-1 Amount |
|--|--|------------------------------|------------------------|
| CORPORATE OPERATIONS EXPENSE | | | |
| (535) | Acct. 6710 - Executive and Planning Expense - Total | <u>563,569</u> | <u>835,275</u> |
| (540) | Acct. 6710 - Benefits Portion Executive and Planning Expense | <u>64,731</u> | <u>258,019</u> |
| (550) | Acct. 6720 - General Administrative Expense - Total | <u>688,892</u> | <u>567,868</u> |
| (555) | Acct. 6720 - Benefits Portion of General Administrative Expense | <u>100,961</u> | <u>80,013</u> |
| (565) | Total Corporate Operations Expense | <u>1,252,461</u> | <u>1,403,143</u> |
| OTHER EXPENSE | | | |
| (600) | Benefits Portion of All Operating Expenses - Total | <u>624,756</u> | <u>591,953</u> |
| (610) | Rents Portion of All Operating Expenses - Total | <u>65,284</u> | <u>40,916</u> |
| TAXES | | | |
| (650) | Acct. 7200 - Operating Taxes | <u>230,112</u> | <u>94,563</u> |
| IV. PART 36 - COST STUDY DATA | | | |
| (700) | Cost Study Average Cable and Wire Facilities Acct 2410 | <u>7,477,657</u> | <u>7,760,733</u> |
| (710) | Cost Study Average Cable and Wire Facilities Cat. 1 - Total Exchange Line C&WF Excluding Wide Band | <u>6,710,452</u> | <u>7,009,002</u> |
| V. AMORTIZABLE TANGIBLE ASSETS | | | |
| (Refer to instructions prior to completing this section) | | | |
| (800) | Acct. 2680 - Amortizable Tangible Assets | <u>0</u> | <u>0</u> |

National Exchange Carrier Association, Inc.
 Universal Service Fund
 2004 Data Collection Form

STUDY AREA: 522431

Name: MASHELL TELECOM, INC.

CONTACT: Danielle Clausen
 PHONE: (360) 832-4130

Region: 5 PACIFIC

COLLECTION PERIOD: 2006-1

| Data Line | Description | Latest View 2005-1 Amount | Enter 2006-1 Amount |
|--------------|---|------------------------------|------------------------|
| (805) | Acct. 2680 (2230) - Amortizable Tangible Assets - Central Office Transmission Equipment | <u>0</u> | <u>0</u> |
| (810) | Acct. 2680 (2230) - Amortizable Tangible Assets - Central Office Transmission Equipment Allocated to Category 4.13 | <u>0</u> | <u>0</u> |
| (815) | Acct. 2680 (2410) - Amortizable Tangible Assets - Cable and Wire Facilities | <u>0</u> | <u>0</u> |
| (820) | Acct. 2680 (2410) - Amortizable Tangible Assets - Cable and Wire Facilities Allocated to Category 1 | <u>0</u> | <u>0</u> |
| (830) | Acct. 6560 (2680) - Depreciation and Amortization Expense - Amortizable Tangible Assets | <u>0</u> | <u>0</u> |
| | Control Total | | <u> </u> |

VI. COMMENTS/SIGNIFICANT CHANGE EXPLANATIONS:

NATIONAL EXCHANGE CARRIER ASSOCIATION
 UNIVERSAL SERVICE FUND
 2006 DATA COLLECTION FORM

VII. CERTIFICATION FORM

I AM Vice President Finance & Regulatory HEREBY CERTIFY THAT I HAVE OVERALL
 (TITLE OF CERTIFYING OFFICER OR EMPLOYEE)

RESPONSIBILITY FOR THE PREPARATION OF ALL DATA IN THE ATTACHED.

2006-1 DATA SUBMISSION FOR Marshall Telecom, Inc. DBA R-nix Connect
 (TITLE OF DATA SUBMISSION) (NAME OF CARRIER)

AND THAT I AM AUTHORIZED TO EXECUTE THIS CERTIFICATION. BASED ON INFORMATION KNOWN TO ME OR PROVIDED TO ME BY EMPLOYEES RESPONSIBLE FOR THE PREPARATION OF THE DATA IN THIS SUBMISSION, I HEREBY CERTIFY THAT THE DATA HAVE BEEN EXAMINED AND REVIEWED AND ARE COMPLETE, ACCURATE, AND CONSISTENT WITH THE RULES OF THE FEDERAL COMMUNICATIONS COMMISSION.

DATE: July 27, 2006
 CERTIFYING SIGNATURE: [Signature]
 NAME: William H. Weidman
 TITLE: V.P. Finance & Regulatory
 PERIOD COVERED: January 1, 2005 to December 31, 2005

VII.A. RURAL STATUS: The rural status of this company during calendar year 2007 will be: (Check One)

RURAL NON-RURAL

VII.B. ACQUISITION CERTIFICATION (Check One)

| | | | |
|-------------------------------------|---|-----------------|--------------|
| <input checked="" type="checkbox"/> | MY COMPANY HAS NOT ACQUIRED AN EXCHANGE DURING THE PERIOD COVERED. | | |
| <input type="checkbox"/> | MY COMPANY HAS ACQUIRED THE FOLLOWING EXCHANGE(S) DURING THE PERIOD COVERED | | |
| | Exchange Name | Selling Company | No. Of Loops |
| | | | |

PURSUANT TO FCC RULES, SECTION 69.601(C), EXCHANGE CARRIERS ARE REQUIRED TO CERTIFY UNIVERSAL SERVICE FUND DATA SUBMITTED TO NECA.
 (FCC RULES STATE THAT PERSONS MAKING WILLFUL FALSE STATEMENTS IN THIS DATA SUBMISSION CAN BE PUNISHED BY FINE OR IMPRISONMENT UNDER THE PROVISIONS OF THE U.S. CODE, TITLE 18 SECTION 1001).

NATIONAL EXCHANGE CARRIER ASSOCIATION

COST STUDY CERTIFICATION FORM

I am VICE PRESIDENT OF FINANCE AND REGULATORY
(Title of Certifying Officer or Employee)

I hereby certify that I have overall responsibility for the preparation of all data in the attached
DECEMBER 31, 2005 INTERSTATE SEPARATIONS & ACCESS COST STUDIES
(Title of Data Submission)

data submission for MASHELL TELECOM, INC
(Name of Exchange Carrier)

and that I am authorized to execute this certification.

Based on information known to me or provided to me by employees responsible for the preparation of the data in this submission, I hereby certify that the data have been examined and reviewed and are complete, accurate, and consistent with the rules of the Federal Communications Commission.

Additionally, I certify the following regarding the source of the financial data included in the Cost Study (Please check appropriate response):

- This company is audited and the financial data used for the cost study, with appropriate adjustments as per FCC rules, is based on audited data.
- This company is audited at holding company level. The audited entity is MASHELL INC
- This company is audited at study area level.
- This company is audited but the audit has not been completed. Any necessary updates resulting from the audit will be recognized in future cost study revisions. I will provide a copy of the audit report upon its completion.
- This company is not audited and therefore does not have audited financials.

Date: July 27, 2006

Certifying Signature: William H Weinman

Name: WILLIAM H WEINMAN

Title: VICE PRESIDENT OF FINANCE & REGULATORY

Pursuant to FCC Rules, Section 69.601(c), Exchange Carriers are required to certify Cost Study Data submitted to NECA. (FCC Rules state that persons making willful false statements in this data submission can be punished by fine or imprisonment under the provisions of the U.S. Code, Title 18, Section 1001.) Note: For certification of multiple study areas, complete the information on the reverse side of this page.

National Exchange Carrier Association, Inc.
 Universal Service Fund
 2005 Data Collection Form

STUDY AREA: 522431

Name: MASHELL TELECOM, INC.

CONTACT: Danielle Clausen
 PHONE: (360) 832-4130

Region: 5 PACIFIC

COLLECTION PERIOD: 2005-1

| Data Line | Description | Latest View 2004-1 Amount | Enter 2005-1 Amount |
|---|--|------------------------------|------------------------|
| II. WORKING LOOPS | | | |
| (060) | Total Loops (Cat. 1.1, 1.2 and 1.3) | <u>3,814</u> | <u>3,904</u> |
| (070) | Category 1.3 Loops (Excluding Cat. 1.3 TWX Loops) | <u>3,789</u> | <u>3,886</u> |
| III. INVESTMENT, EXPENSE AND TAXES | | | |
| NET PLANT INVESTMENT | | | |
| (160) | Acct. 2001 - Telephone Plant in Service | <u>12,290,074</u> | <u>13,007,674</u> |
| (170) | Acct. 1220 - Materials and Supplies | <u>0</u> | <u>433,667</u> |
| (190) | Acct. 3100 - Accumulated Depreciation | <u>8,565,166</u> | <u>9,723,158</u> |
| (195) | Acct. 3400 - Accumulated Amortization Depreciation | <u>0</u> | <u>0</u> |
| (210) | Acct. 4340 - Net Noncurrent Deferred Operating Income Taxes | <u>309,525</u> | <u>305,902</u> |
| (220) | Net Plant Investment | <u>3,415,383</u> | <u>3,412,281</u> |
| SELECTED PLANT ACCOUNTS | | | |
| (230) | Acct. 2210 - Central Office Switching Equipment | <u>0</u> | <u>1,021,739</u> |
| (235) | Acct. 2220 - Operator System Equipment | <u>0</u> | <u>0</u> |
| (240) | Acct. 2230 - Central Office Transmission Equipment | <u>2,692,195</u> | <u>2,771,693</u> |
| (245) | Total Central Office Equipment (Sum of Lines 230 Through 240) | <u>2,692,195</u> | <u>3,793,432</u> |
| (250) | Circuit Equipment Category 4.13 | <u>2,302,205</u> | <u>2,216,002</u> |

National Exchange Carrier Association, Inc.
 Universal Service Fund
 2005 Data Collection Form

STUDY AREA: 522431

Name: MASHELL TELECOM, INC.

CONTACT: Danielle Clausen

Region: 5 PACIFIC

PHONE: (360) 832-4130

COLLECTION PERIOD: 2005-1

| Data Line | Description | Latest View 2004-1 Amount | Enter 2005-1 Amount |
|--------------|---|------------------------------|------------------------|
| (255) | Acct. 2410 - Cable and Wire Facilities Total | <u>7,363,632</u> | <u>7,591,683</u> |
| (260) | Acct. 3100 (2210) - Accumulated Depreciation Central Office Switching Equipment | <u>0</u> | <u>983,008</u> |
| (265) | Acct. 3100 (2220) - Accumulated Depreciation Operator System Equipment | <u>0</u> | <u>0</u> |
| (270) | Acct. 3100 (2230) - Accumulated Depreciation Central Office Transmission Equipment | <u>1,871,629</u> | <u>2,140,023</u> |
| (275) | Acct. 3100 (2210-2230) - Total Accumulated Depreciation Central Office Equipment | <u>1,871,629</u> | <u>3,123,031</u> |
| (280) | Acct. 3100 (2410) - Accumulated Depreciation Cable and Wire Facilities | <u>4,938,351</u> | <u>5,331,606</u> |
| (310) | Acct. 4340 (2210) - Net Noncurrent Deferred Operating Income Taxes - Central Office Switching Equipment | <u>0</u> | <u>(6,801)</u> |
| (315) | Acct. 4340 (2220) - Net Noncurrent Deferred Operating Income Taxes - Operator System Equipment | <u>0</u> | <u>0</u> |
| (320) | Acct. 4340 (2230) - Net Noncurrent Deferred Operating Income Taxes - Central Office Transmission Equipment | <u>201,861</u> | <u>149,876</u> |
| (325) | Acct. 4340 (2210-2230) - Net Noncurrent Deferred Operating Income Taxes - Central Office Equipment (Sum of 4340 (2210) through (2230) | <u>201,861</u> | <u>143,075</u> |
| (330) | Acct. 4340 (2410) - Net Noncurrent Deferred Operating Income Taxes - Cable and Wire Facilities | <u>158,831</u> | <u>182,855</u> |

National Exchange Carrier Association, Inc.
 Universal Service Fund
 2005 Data Collection Form

STUDY AREA: 522431

Name: MASHELL TELECOM, INC.

CONTACT: Danielle Clausen

Region: 5 PACIFIC

PHONE: (360) 832-4130

COLLECTION PERIOD: 2005-1

| Data Line | Description | Latest View 2004-1 Amount | Enter 2005-1 Amount |
|---|---|------------------------------|------------------------|
| PLANT SPECIFIC OPERATION EXPENSE | | | |
| (335) | Acct. 6110 - Network Support Expense Total | <u>(104)</u> | <u>54,072</u> |
| (340) | Acct. 6110 - Benefits Portion of Network Support Expense | <u>0</u> | <u>11,404</u> |
| (345) | Acct. 6110 - Rents Portion of Network Support Expense | <u>0</u> | <u>1,760</u> |
| (350) | Acct. 6120 - General Support Expense Total | <u>221,588</u> | <u>232,989</u> |
| (355) | Acct. 6120 - Benefits Portion of General Support Expense | <u>44,978</u> | <u>21,496</u> |
| (360) | Acct. 6120 - Rents Portion of General Support Expense | <u>9,194</u> | <u>44,883</u> |
| (365) | Acct. 6210 - Central Office Switching Expense - Total | <u>390,014</u> | <u>69,781</u> |
| (370) | Acct. 6210 - Benefits Portion of Central Office Switching Expense | <u>4,931</u> | <u>16,278</u> |
| (375) | Acct. 6210 - Rents Portion of Central Office Switching Expense | <u>0</u> | <u>0</u> |
| (380) | Acct. 6220 - Operator System Expense - Total | <u>0</u> | <u>0</u> |
| (385) | Acct. 6220 - Benefits Portion of Operator System Expense | <u>0</u> | <u>0</u> |
| (390) | Acct. 6220 - Rents Portion of Operator Svstem Expense | <u>0</u> | <u>0</u> |
| (395) | Acct. 6230 - Central Office Expense - Transmission Equipment - Total | <u>56,692</u> | <u>34,047</u> |
| (400) | Acct. 6230 - Benefits Portion of Central Office Expense - Transmission Equipment | <u>15,811</u> | <u>1,241</u> |
| (405) | Acct. 6230 - Rents Portion of Central Office Expense - Transmission Equipment | <u>44</u> | <u>69</u> |

National Exchange Carrier Association, Inc.
 Universal Service Fund
 2004 Data Collection Form

STUDY AREA: 522431

Name: MASHELL TELECOM, INC.

CONTACT: Danielle Clausen

Region: 5 PACIFIC

PHONE: (360) 832-4130

COLLECTION PERIOD: 2005-1

| Data Line | Description | Latest View 2004-1 Amount | Enter 2005-1 Amount |
|--------------------------------------|---|------------------------------|------------------------|
| (410) | Accts. 6210-6230 - Central Office Expense Total | <u>446,706</u> | <u>103,828</u> |
| (430) | Acct. 6410 - Cable and Wire Facilities Expense - Total | <u>340,566</u> | <u>410,624</u> |
| (435) | Acct. 6410 - Benefits Portion Cable and Wire Facilities Expense | <u>91,889</u> | <u>88,543</u> |
| (440) | Acct. 6410 - Rents Portion Cable and Wire Facilities Expense | <u>1,485</u> | <u>18,571</u> |
| (445) | Total Plant-Specific Expense | <u>1,008,756</u> | <u>801,513</u> |
| PLANT NON SPECIFIC EXPENSE | | | |
| (450) | Acct. 6530 - Network Operations Expense - Total | <u>190,838</u> | <u>205,799</u> |
| (455) | Acct. 6530 - Benefits Portion Network Operations Expense | <u>81,121</u> | <u>73,292</u> |
| DEPRECIATION & AMORTIZATION EXPENSES | | | |
| (510) | Acct. 6560 (2210) - Depreciation and Amortization Expense - Central Office Switching Equipment | <u>0</u> | <u>166,826</u> |
| (515) | Acct. 6560 (2220) - Depreciation and Amortization Expense - Operator System Equipment | <u>0</u> | <u>0</u> |
| (520) | Acct. 6560 (2230) - Depreciation and Amortization Expense - Central Office Transmission Equipment | <u>295,287</u> | <u>305,287</u> |
| (525) | Acct. 6560 (2210-2230) Depreciation and Amortization Central Office Equipment | <u>295,287</u> | <u>472,112</u> |
| (530) | Acct. 6560 (2410) - Depreciation and Amortization Expense - Cable and Wire Facilities | <u>410,323</u> | <u>394,300</u> |

National Exchange Carrier Association, Inc.
 Universal Service Fund
 2004 Data Collection Form

STUDY AREA: 522431

Name: MASHELL TELECOM, INC.

CONTACT: Danielle Clausen

Region: 5 PACIFIC

PHONE: (360) 832-4130

COLLECTION PERIOD: 2005-1

| Data Line | Description | Latest View 2004-1 Amount | Enter 2005-1 Amount |
|---|--|------------------------------|------------------------|
| CORPORATE OPERATIONS EXPENSE | | | |
| (535) | Acct. 6710 - Executive and Planning Expense - Total | <u>1,040,291</u> | <u>563,569</u> |
| (540) | Acct. 6710 - Benefits Portion Executive and Planning Expense | <u>481,781</u> | <u>64,731</u> |
| (550) | Acct. 6720 - General Administrative Expense - Total | <u>750,570</u> | <u>688,892</u> |
| (555) | Acct. 6720 - Benefits Portion of General Administrative Expense | <u>85,405</u> | <u>100,961</u> |
| (565) | Total Corporate Operations Expense | <u>1,790,861</u> | <u>1,252,461</u> |
| OTHER EXPENSE | | | |
| (600) | Benefits Portion of All Operating Expenses - Total | <u>919,961</u> | <u>624,756</u> |
| (610) | Rents Portion of All Operating Expenses - Total | <u>10,724</u> | <u>65,284</u> |
| TAXES | | | |
| (650) | Acct. 7200 - Operating Taxes | <u>438,365</u> | <u>230,112</u> |
| IV. PART 36 - COST STUDY DATA | | | |
| (700) | Cost Study Average Cable and Wire Facilities Acct 2410 | <u>7,339,171</u> | <u>7,477,657</u> |
| (710) | Cost Study Average Cable and Wire Facilities Cat. 1 - Total Exchange Line C&WF Excluding Wide Band | <u>6,628,725</u> | <u>6,710,452</u> |
| V. AMORTIZABLE TANGIBLE ASSETS (Refer to instructions prior to completing this section) | | | |
| (800) | Acct. 2680 - Amortizable Tangible Assets | <u>0</u> | <u>0</u> |

National Exchange Carrier Association, Inc.
 Universal Service Fund
 2004 Data Collection Form

STUDY AREA: 522431

Name: MASHELL TELECOM, INC.

CONTACT: Danielle Clausen
 PHONE: (360) 832-4130

Region: 5 PACIFIC

COLLECTION PERIOD: 2005-1

| Data Line | Description | Latest View 2004-1 Amount | Enter 2005-1 Amount |
|--------------|---|------------------------------|------------------------|
| (805) | Acct. 2680 (2230) - Amortizable Tangible Assets - Central Office Transmission Equipment | <u>0</u> | <u>0</u> |
| (810) | Acct. 2680 (2230) - Amortizable Tangible Assets - Central Office Transmission Equipment Allocated to Category 4.13 | <u>0</u> | <u>0</u> |
| (815) | Acct. 2680 (2410) - Amortizable Tangible Assets - Cable and Wire Facilities | <u>0</u> | <u>0</u> |
| (820) | Acct. 2680 (2410) - Amortizable Tangible Assets - Cable and Wire Facilities Allocated to Category 1 | <u>0</u> | <u>0</u> |
| (830) | Acct. 6560 (2680) - Depreciation and Amortization Expense - Amortizable Tangible Assets | <u>0</u> | <u>0</u> |