



STATE OF WASHINGTON

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

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May 9, 2005

Mashell Telecom, Inc.
Skip Haynes
PO Box 639
Eatonville, WA 98328

**Re: Mashell Telecom, Inc.'s Late Filed Annual Reports for 2004 and 2005
WUTC Docket Nos. UT-040717, UT-040741, UT-040742, and UT-050637**

Dear Mr. Haynes:

On April 25, 2005, Mashell Telecom, Inc., filed a petition for extension to file its annual report which was otherwise due pursuant to WAC 480-120-385, by May 1, 2005. The Company requested this extension because its internal audit had not yet been completed. The Company has stated, and the Commission expects, that Mashell Telecom, Inc., will submit its financial information by May 15, 2005.

Commission Staff will recommend that the Commission approve the limited extension of Mashell Telecom, Inc.'s 2005 annual report, based on this understanding, at the Commission's public Open Meeting on May 11, 2005.

Nevertheless, Commission Staff remains concerned about the Company's past behavior regarding the filing of its 2004 annual report. Commission Staff understands that the Company had some turnover in its accounting department over the last year. However, this is no excuse for such a long delay. The Company was granted an extension from May 1, 2004, to June 1, 2004, but the Commission did not receive Mashell Telecom, Inc.'s 2004 annual report until May 2, 2005.¹

¹ The Company's submission still needs to be refiled in order to comply with the Commission's rule regarding the treatment of confidential information; WAC 480-07-160(3).



Mr. Skip Haynes

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The emphasis of this letter is to inform and alert the management of Mashell Telecom, Inc., that last year's behavior should not be repeated.

Sincerely,

A handwritten signature in cursive script, appearing to read "Carole J. Washburn". The signature is fluid and extends across the width of the text area.

Carole J. Washburn
Executive Secretary