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STATE OF WASH.  
UTIL. AND TRANSP.  
COMMISSION

July 24, 2009

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

Re: 2009 ETC Certification - 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.

If there are any questions concerning the foregoing, please contact the undersigned at 360-832-4130.

Sincerely,

Danielle Clausen

Enclosures

cc: Betty Erdahl (WUTC Staff)  
Rick Finnigan



THINK INSIDE THE BOX  
Business and Residential Communications

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

I, Brain Haynes, being of lawful age, state that I am Chief Executive Officer/President of 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 2008 calendar year, the Company met substantially the applicable service quality standard found in WAC 480-123-030(1)(h);
- (3) That during the 2008 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 2008 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 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 15th day of July, 2009 at 2516 Holgate Street, Tacoma.

Company: Mashell Telecom, Inc.

By: 

Its: Chief Executive Officer/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.<sup>1</sup>

Report 1: WAC 480-123-070(1)(a): Attached is a copy of the Company's NECA-1 Report for the calendar years 2008 and 2009, 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.<sup>2</sup> 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 2008, the Company was engaged in several major investment projects within its designated ETC service area as described below:

The Company installed new customer service areas (CSAs) and expanded on existing CSAs at a cost in excess of \$300,000. The installation and expansion of CSAs provides additional capacity for customers and provides a platform on which additional telecommunications services, including, but not limited to, advanced services, can be provided to customers. These projects improve service to the Company's customers with a significant growth potential to adjacent properties in its designated ETC service area. Of the \$300,000 investment above, \$270,000 was fiber or cable placement to serve new developments within the 832 and 879 exchanges. The remaining investment was to replace and upgrade plant servicing existing customers within the 832 and 879 exchanges.

Report 3: WAC 480-123-070(2): The Company reports that during the calendar year 2008, the Company experienced no major outages exceeding 48 hours.

Report 4: WAC 480-123-070(3): The Company reports no requests for service from applicants within the designated service area that were unfulfilled for the calendar year 2008.

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

Report 5: WAC 480-123-070(4): The Company reports that during the calendar year 2008, the Company did not receive from the Federal Communications Commission any complaints against the Company made by the Company's customers. The Company reports that during the calendar year 2008, the Company did receive two customer complaints from the Consumer Protection Division of the Office of the Attorney General of the State of Washington (file #329873 and 320052) which were resolved timely and have since been closed by the Consumer Protection Division.

Report 6: WAC 480-123-080(1)(b) and WAC 480-123-080(2): The Company reports as follows:

As they are known to the Company at the date of this Report, the planned investment and expenses related to Washington state for the periods January 1, 2009, through December 31, 2009, and January 1, 2010, through December 31, 2010, that the Company expects to use as a basis to request federal high-cost support are expected to be relatively similar to those investments and expenses the Company has set forth in its information filed under Report 1, above, taking into account normal fluctuations in investment and expense levels. The Company expects that levels of expenses will remain relatively the same as those it experienced in calendar year 2008, subject to the effects of inflation and other commonly experienced changes in cost of labor and materials. The Company does not anticipate major adjustments in staffing levels for the relevant period. The Company expects that it will have relatively the same level of investment related to maintenance, replacement and minor upgrades of equipment and plant as occurred in calendar year 2008. The Company has not completed its budgeting process and does not have final numbers prepared for investment and expense levels for 2010.

In addition to the foregoing, in 2009 the Company began a major construction project to install fiber to two AFC cabinets in order to decrease outages and increase reliability of the network. This project has an expected cost in excess of \$80,000. The Company has also budgeted \$250,000 in 2009 for an expansion project that will service 312 subscribers in the 832 exchange.

The expected benefit to customers from the anticipated investment and expenditures is that customers will continue to receive a high level of telecommunications service in our two exchange areas, 832 & 879. As to the specific investment projects identified above, it is expected that customers will benefit by increased reliability of service and the increased availability of a broader range of telecommunications services, including, but not limited to, advanced services. The projects are expected to provide a benefit to all of the Company's customers in the Company's designated ETC service area.

Universal Service Fund  
Data Collection Form

SAC: 522431

SA Name: Mashell Telecom, Inc.

Region: Pacific

## I. EXCHANGE CARRIER/DATA IDENTIFICATION

(010)	Study Area Code	(010)	<u>522431</u>
(020)	Contact Name	(020)	<u>Danielle Clausen</u>
(030)	Contact Telephone Number	(030)	<u>360.832.4130</u>
(040)	USF Data Collection Period	(040)	<u>2008-1</u>

<u>Data Line</u>	<u>Description</u>	<u>Latest View 2007-1 Amount</u>	<u>Data Line</u>	<u>Pending View 2008-1 Amount</u>	<u>Data Source</u>
II. WORKING LOOPS					
(060)	Total Loops (Cat. 1.1, 1.2 and 1.3)	<u>3,868</u>	(060)	<u>3,827</u>	
(070)	Category 1.3 Loops (Excluding Cat. 1.3 TWX Loops)	<u>3,849</u>	(070)	<u>3,808</u>	
(080)	Reserved				
III. INVESTMENT, EXPENSE AND TAXES					
Net Plant Investment					
(160)	Acct. 2001 - Telephone Plant in Service	<u>14,263,934</u>	(160)	<u>14,346,416</u>	
(170)	Acct. 1220 - Materials and Supplies	<u>241,356</u>	(170)	<u>138,294</u>	
(190)	Acct. 3100 - Accumulated Depreciation	<u>11,523,001</u>	(190)	<u>11,510,308</u>	
(195)	Acct. 3400 - Accumulated Amortization Tangible	<u>0</u>	(195)	<u>0</u>	
(200)	Reserved				N O E N T R Y R E Q U I R E D
(205)	Reserved				N O E N T R Y R E Q U I R E D
(210)	Acct. 4340 - Net Noncurrent Deferred Operating Income Taxes	<u>84,012</u>	(210)	<u>30,085</u>	
(220)	Net Plant Investment (Sum of Lines 160 + 170 Minus Lines 190 Through 210)	<u>2,898,277</u>	(220)	<u>2,944,317</u>	Calculation

Universal Service Fund  
Data Collection Form

SAC: 522431

SA Name: Mashell Telecom, Inc.

Region: Pacific

<u>Data Line</u>	<u>Description</u>	<u>Latest View 2007-1 Amount</u>	<u>Data Line</u>	<u>Pending View 2008-1 Amount</u>	<u>Data Source</u>
Selected Plant Accounts					
(230)	Acct. 2210 - Central Office Switching Equipment	<u>1,185,795</u>	(230)	<u>1,121,377</u>	
(235)	Acct. 2220 - Operator System Equipment	<u>0</u>	(235)	<u>0</u>	
(240)	Acct. 2230 - Central Office Transmission Equipment	<u>3,062,633</u>	(240)	<u>2,923,932</u>	
(245)	Total Central Office Equipment (Sum of Lines 230 Through 240)	<u>4,248,428</u>	(245)	<u>4,045,309</u>	Calculation
(250)	Circuit Equipment Category 4.13	<u>2,328,860</u>	(250)	<u>2,055,598</u>	
(255)	Acct. 2410 - Cable and Wire Facilities Total	<u>8,102,041</u>	(255)	<u>8,324,203</u>	
(260)	Acct. 3100 (2210) - Accumulated Depreciation Central Office Switching Equipment	<u>1,041,070</u>	(260)	<u>1,043,312</u>	
(265)	Acct. 3100 (2220) - Accumulated Depreciation Operator System Equipment	<u>0</u>	(265)	<u>0</u>	
(270)	Acct. 3100 (2230) - Accumulated Depreciation Central Office Transmission Equipment	<u>2,685,304</u>	(270)	<u>2,316,755</u>	
(275)	Acct. 3100 (2210-2230) - Total Accumulated Depreciation Central Office Equipment (Sum of Lines 260 Through 270)	<u>3,726,374</u>	(275)	<u>3,360,067</u>	Calculation
(280)	Acct. 3100 (2410) - Accumulated Depreciation Cable and Wire Facilities	<u>6,189,406</u>	(280)	<u>6,627,178</u>	

## National Exchange Carrier Association, Inc.

7/16/2009

Universal Service Fund  
Data Collection Form

SAC: 522431

SA Name: Mashell Telecom, Inc.

Region: Pacific

<u>Data Line</u>	<u>Description</u>	<u>Latest View 2007-1 Amount</u>	<u>Data Line</u>	<u>Pending View 2008-1 Amount</u>	<u>Data Source</u>
(285)	Reserved	N O	E N T R Y	R E Q U I R E D	
(290)	Reserved	N O	E N T R Y	R E Q U I R E D	
(295)	Reserved	N O	E N T R Y	R E Q U I R E D	
(300)	Reserved	N O	E N T R Y	R E Q U I R E D	
(305)	Reserved	N O	E N T R Y	R E Q U I R E D	
(310)	Acct. 4340 (2210) - Net Noncurrent Deferred Operating Income Taxes - Central Office Switching Equipment	<u>(17,299)</u>	(310)	<u>31,806</u>	
(315)	Acct. 4340 (2220) - Net Noncurrent Deferred Operating Income Taxes - Operator System Equipment	<u>0</u>	(315)	<u>0</u>	
(320)	Acct. 4340 (2230) - Net Noncurrent Deferred Operating Income Taxes - Central Office Transmission Equipment	<u>27,421</u>	(320)	<u>24,308</u>	
(325)	Acct. 4340 (2210-2230) - Net Noncurrent Deferred Operating Income Taxes - Central Office Equipment (Sum of Lines 310 Through 320)	<u>10,122</u>	(325)	<u>56,114</u>	Calculation
(330)	Acct. 4340 (2410) - Net Noncurrent Deferred Operating Income Taxes - Cable and Wire Facilities	<u>121,014</u>	(330)	<u>(78,691)</u>	

Universal Service Fund  
Data Collection Form

SAC: 522431

SA Name: Mashell Telecom, Inc.

Region: Pacific

<u>Data Line</u>	<u>Description</u>	<u>Latest View 2007-1 Amount</u>	<u>Data Line</u>	<u>Pending View 2008-1 Amount</u>	<u>Data Source</u>
Plant-Specific Operation Expense					
(335)	Acct. 6110 - Network Support Expense Total	14,800	(335)	41,351	
(340)	Acct. 6110 - Benefits Portion of Network Support Expense	682	(340)	289	
(345)	Acct. 6110 - Rents Portion of Network Support Expense	0	(345)	0	
(350)	Acct. 6120 - General Support Expense Total	244,314	(350)	304,232	
(355)	Acct. 6120 - Benefits Portion of General Support Expense	20,339	(355)	14,448	
(360)	Acct. 6120 - Rents Portion of General Support Expense	91,102	(360)	110,906	
(365)	Acct. 6210 - Central Office Switching Expense - Total	163,947	(365)	156,139	
(370)	Acct. 6210 - Benefits Portion of Central Office Switching Expense	25,988	(370)	17,985	
(375)	Acct. 6210 - Rents Portion of Central Office Switching Expense	0	(375)	0	
(380)	Acct. 6220 - Operator System Expense - Total	0	(380)	0	
(385)	Acct. 6220 - Benefits Portion of Operator System Expense	0	(385)	0	
(390)	Acct. 6220 - Rents Portion of Operator System Expense	0	(390)	0	
(395)	Acct. 6230 - Central Office Expense - Transmission Equipment - Total	212,189	(395)	152,592	



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7/16/2009

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<u>Data Line</u>	<u>Description</u>	<u>Latest View 2007-1 Amount</u>	<u>Data Line</u>	<u>Pending View 2008-1 Amount</u>	<u>Data Source</u>
(400)	Acct. 6230 - Benefits Portion of Central Office Expense - Transmission Equipment	15,966	(400)	25,956	
(405)	Acct. 6230 - Rents Portion of Central Office Expense - Transmission Equipment	0	(405)	943	
(410)	Accts. 6210-6230 - Central Office Expense Total (Sum of Lines 365 + 380 + 395)	376,135	(410)	308,731	Calculation
(415)	Reserved	N O	E N T R Y	R E Q U I R E D	
(420)	Reserved	N O	E N T R Y	R E Q U I R E D	
(425)	Reserved	N O	E N T R Y	R E Q U I R E D	
(430)	Acct. 6410 - Cable and Wire Facilities Expense - Total	331,075	(430)	363,032	
(435)	Acct. 6410 - Benefits Portion Cable and Wire Facilities Expense	53,551	(435)	68,712	
(440)	Acct. 6410 - Rents Portion Cable and Wire Facilities Expense	20,465	(440)	14,370	
(445)	Total Plant-Specific Expense (Sum of Lines 335 + 350 + 365 + 380 + 395 + 415 + 430)	966,324	(445)	1,017,345	Calculation
Plant-Nonspecific Expense					
(450)	Acct. 6530 - Network Operations Expense - Total	168,928	(450)	206,966	
(455)	Acct. 6530 - Benefits Portion Network Operations Expense	38,529	(455)	53,925	

Universal Service Fund  
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SAC: 522431

SA Name: Mashell Telecom, Inc.

Region: Pacific

Data Line	Description	Latest View 2007-1 Amount	Data Line	Pending View 2008-1 Amount	Data Source
(465)	Reserved	N O	E N T R Y	R E Q U I R E D	
(470)	Reserved	N O	E N T R Y	R E Q U I R E D	
(480)	Reserved	N O	E N T R Y	R E Q U I R E D	
(485)	Reserved	N O	E N T R Y	R E Q U I R E D	
(500)	Reserved	N O	E N T R Y	R E Q U I R E D	
(505)	Reserved	N O	E N T R Y	R E Q U I R E D	

## Depreciation and Amortization Expenses

(510)	Acct. 6560 (2210) - Depreciation and Amortization Expense - Central Office Switching Equipment	<u>57,130</u>	(510)	<u>189,719</u>	
(515)	Acct. 6560 (2220) - Depreciation and Amortization Expense - Operator System Equipment	<u>0</u>	(515)	<u>0</u>	
(520)	Acct. 6560 (2230) - Depreciation and Amortization Expense - Central Office Transmission Equipment	<u>331,672</u>	(520)	<u>350,836</u>	
(525)	Acct. 6560 (2210-2230) Depreciation and Amortization Central Office Equipment (Sum of Lines 510 Through 520)	<u>388,803</u>	(525)	<u>540,555</u>	Calculation
(530)	Acct. 6560 (2410) - Depreciation and Amortization Expense - Cable and Wire Facilities	<u>419,874</u>	(530)	<u>437,773</u>	

## Corporate Operating Expenses

(535)	Acct. 6710 - Executive and Planning Expense - Total	<u>683,664</u>	(535)	<u>1,565,463</u>	
(540)	Acct. 6710 - Benefits Portion Executive and Planning Expense	<u>167,929</u>	(540)	<u>886,697</u>	

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<u>Data Line</u>	<u>Description</u>	<u>Latest View 2007-1 Amount</u>	<u>Data Line</u>	<u>Pending View 2008-1 Amount</u>	<u>Data Source</u>
(550)	Acct. 6720 - General Administrative Expense - Total	<u>643,091</u>	(550)	<u>738,164</u>	
(555)	Acct. 6720 - Benefits Portion - General Administrative Expense	<u>80,633</u>	(555)	<u>77,489</u>	
(565)	Total Corporate Operations Expense (Sum of Lines 535 + 550)	<u>1,326,756</u>	(565)	<u>2,303,627</u>	Calculation
Other Expenses and Revenues					
(600)	Benefits Portion of All Operating Expenses - Total	<u>543,755</u>	(600)	<u>1,284,335</u>	
(610)	Rents Portion of All Operating Expenses - Total	<u>111,567</u>	(610)	<u>126,219</u>	
(620)	Reserved	NO ENTRY REQUIRED			
(630)	Reserved	NO ENTRY REQUIRED			
Taxes					
(650)	Acct. 7200 - Operating Taxes	<u>106,851</u>	(650)	<u>192,183</u>	
(655)	Reserved	NO ENTRY REQUIRED			
IV. PART 36 - COST STUDY DATA					
(700)	Acct. 2410 - Cost Study Average Cable and Wire Facilities	<u>8,015,912</u>	(700)	<u>8,213,122</u>	
(710)	Cost Study Average Cable and Wire Facilities Cat. 1 - Total Exchange Line C&WF Excluding Wide Band	<u>7,272,748</u>	(710)	<u>7,494,403</u>	

Universal Service Fund  
Data Collection Form

SAC: 522431

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Region: Pacific

Data Line	Description	Latest View 2007-1 Amount	Data Line	Pending View 2008-1 Amount	Data Source
V. AMORTIZABLE TANGIBLE ASSETS (Refer to instructions prior to completing this section)					
(800)	Acct. 2680 - Amortizable Tangible Assets	0	(800)	0	
(805)	Acct. 2680 (2230) - Amortizable Tangible Assets - Central Office Transmission Equipment	0	(805)	0	
(810)	Acct. 2680 (2230) - Amortizable Tangible Assets - Central Office Transmission Equipment Allocated to Category 4.13	0	(810)	0	
(815)	Acct. 2680 (2410) - Amortizable Tangible Assets - Cable and Wire Facilities	0	(815)	0	
(820)	Acct. 2680 (2410) - Amortizable Tangible Assets - Cable and Wire Facilities Allocated to Category 1	0	(820)	0	
(830)	Acct. 6560 (2680) - Depreciation and Amortization Expense - Amortizable Tangible Assets	0	(830)	0	
	Sum of Data Collection Inputs	84,624,185		88,086,830	Sum of Line 060 - 830

## VI. COMMENTS/SIGNIFICANT CHANGE EXPLANATION


## VI. RENT REVENUE: OFFSET TO EXPENSE

(1)	Account 6120 - General Support Expense	0	0	Correct Year Input form
(2)	Account 6210 - Central Office Switching Expense	0	0	Correct Year Input form
(3)	Account 6220 - Central Office Operator Expense	0	0	Correct Year Input form
(4)	Account 6230 - Central Office Transmission Expense	0	0	Correct Year Input form
(5)	Account 6310 - Information Orig/Term Expense	0	0	Correct Year Input form
(6)	Account 6410 - Cable & Wire Facilities Expense	0	0	Correct Year Input form
	TOTAL	0	0	Ln 1-6

VII. CERTIFICATION FORM

I AM \_\_\_\_\_ I HEREBY CERTIFY THAT I HAVE OVERALL  
 (TITLE OF CERTIFYING OFFICER OR EMPLOYEE)

RESPONSIBILITY FOR THE PREPARATION OF ALL DATA IN THE ATTACHED

\_\_\_\_\_ DATA SUBMISSION FOR \_\_\_\_\_  
 (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: \_\_\_\_\_

CERTIFYING SIGNATURE: \_\_\_\_\_

NAME: \_\_\_\_\_

TITLE: \_\_\_\_\_

PERIOD COVERED: \_\_\_\_\_

VII.A. RURAL STATUS: The rural status of this company during the next calendar year after this filing will be (check one):

RURAL \_\_\_\_\_ NON-RURAL

VII.B. ACQUISITION CERTIFICATION (CHECK ONE)

MY COMPANY HAS NOT ACQUIRED AN EXCHANGE DURING THE PERIOD COVERED.		
MY COMPANY HAS ACQUIRED THE FOLLOWING EXCHANGE(S) DURING THE PERIOD COVERED.		
Exchange Name	Selling Company	No. of Loops

PURSUANT TO FCC RULES, SECTION 69.901(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).

Universal Service Fund  
Data Collection Form

SAC: 522431

SA Name: Mashell Telecom, Inc.

Region: Pacific

## I. EXCHANGE CARRIER/DATA IDENTIFICATION

(010)	Study Area Code	(010)	<u>522431</u>
(020)	Contact Name	(020)	<u>Steve Lentz</u>
(030)	Contact Telephone Number	(030)	<u>206.302.6586</u>
(040)	USF Data Collection Period	(040)	<u>2007-1</u>

<u>Data Line</u>	<u>Description</u>	<u>Latest View 2006-1 Amount</u>	<u>Data Line</u>	<u>Pending View 2007-1 Amount</u>	<u>Data Source</u>
II. WORKING LOOPS					
(060)	Total Loops (Cat. 1.1, 1.2 and 1.3)	<u>3,907</u>	(060)	<u>3,868</u>	
(070)	Category 1.3 Loops (Excluding Cat. 1.3 TWX Loops)	<u>3,892</u>	(070)	<u>3,849</u>	
(080)	Reserved				
III. INVESTMENT, EXPENSE AND TAXES					
Net Plant Investment					
(160)	Acct. 2001 - Telephone Plant in Service	<u>13,663,133</u>	(160)	<u>14,263,934</u>	
(170)	Acct. 1220 - Materials and Supplies	<u>489,175</u>	(170)	<u>241,356</u>	
(190)	Acct. 3100 - Accumulated Depreciation	<u>10,654,718</u>	(190)	<u>11,523,001</u>	
(195)	Acct. 3400 - Accumulated Amortization Tangible	<u>0</u>	(195)	<u>0</u>	
(200)	Reserved				N O E N T R Y R E Q U I R E D
(205)	Reserved				N O E N T R Y R E Q U I R E D
(210)	Acct. 4340 - Net Noncurrent Deferred Operating Income Taxes	<u>233,760</u>	(210)	<u>84,012</u>	
(220)	Net Plant Investment (Sum of Lines 160 + 170 Minus Lines 190 Through 210)	<u>3,263,830</u>	(220)	<u>2,898,277</u>	<u>Calculation</u>

Universal Service Fund  
Data Collection Form

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SA Name: Mashell Telecom, Inc.

Region: Pacific

<u>Data Line</u>	<u>Description</u>	<u>Latest View 2006-1 Amount</u>	<u>Data Line</u>	<u>Pending View 2007-1 Amount</u>	<u>Data Source</u>
Selected Plant Accounts					
(230)	Acct. 2210 - Central Office Switching Equipment	<u>1,082,351</u>	(230)	<u>1,185,795</u>	
(235)	Acct. 2220 - Operator System Equipment	<u>0</u>	(235)	<u>0</u>	
(240)	Acct. 2230 - Central Office Transmission Equipment	<u>2,937,326</u>	(240)	<u>3,062,633</u>	
(245)	Total Central Office Equipment (Sum of Lines 230 Through 240)	<u>4,019,677</u>	(245)	<u>4,248,428</u>	Calculation
(250)	Circuit Equipment Category 4.13	<u>2,364,416</u>	(250)	<u>2,328,860</u>	
(255)	Acct. 2410 - Cable and Wire Facilities Total	<u>7,929,782</u>	(255)	<u>8,102,041</u>	
(260)	Acct. 3100 (2210) - Accumulated Depreciation Central Office Switching Equipment	<u>1,037,673</u>	(260)	<u>1,041,070</u>	
(265)	Acct. 3100 (2220) - Accumulated Depreciation Operator System Equipment	<u>0</u>	(265)	<u>0</u>	
(270)	Acct. 3100 (2230) - Accumulated Depreciation Central Office Transmission Equipment	<u>2,440,586</u>	(270)	<u>2,685,304</u>	
(275)	Acct. 3100 (2210-2230) - Total Accumulated Depreciation Central Office Equipment (Sum of Lines 260 Through 270)	<u>3,478,259</u>	(275)	<u>3,726,374</u>	Calculation
(280)	Acct. 3100 (2410) - Accumulated Depreciation Cable and Wire Facilities	<u>5,769,532</u>	(280)	<u>6,189,406</u>	

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<u>Data Line</u>	<u>Description</u>	<u>Latest View 2006-1 Amount</u>	<u>Data Line</u>	<u>Pending View 2007-1 Amount</u>	<u>Data Source</u>
(285)	Reserved		N O	E N T R Y	R E Q U I R E D
(290)	Reserved		N O	E N T R Y	R E Q U I R E D
(295)	Reserved		N O	E N T R Y	R E Q U I R E D
(300)	Reserved		N O	E N T R Y	R E Q U I R E D
(305)	Reserved		N O	E N T R Y	R E Q U I R E D
(310)	Acct. 4340 (2210) - Net Noncurrent Deferred Operating Income Taxes - Central Office Switching Equipment	<u>0</u>	(310)	<u>(17,299)</u>	
(315)	Acct. 4340 (2220) - Net Noncurrent Deferred Operating Income Taxes - Operator System Equipment	<u>0</u>	(315)	<u>0</u>	
(320)	Acct. 4340 (2230) - Net Noncurrent Deferred Operating Income Taxes - Central Office Transmission Equipment	<u>84,087</u>	(320)	<u>27,421</u>	
(325)	Acct. 4340 (2210-2230) - Net Noncurrent Deferred Operating Income Taxes - Central Office Equipment (Sum of Lines 310 Through 320)	<u>84,087</u>	(325)	<u>10,122</u>	<u>Calculation</u>
(330)	Acct. 4340 (2410) - Net Noncurrent Deferred Operating Income Taxes - Cable and Wire Facilities	<u>149,673</u>	(330)	<u>121,014</u>	



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Plant-Specific Operation Expense					
(335)	Acct. 6110 - Network Support Expense Total	24,056	(335)	14,800	
(340)	Acct. 6110 - Benefits Portion of Network Support Expense	7,546	(340)	682	
(345)	Acct. 6110 - Rents Portion of Network Support Expense	0	(345)	0	
(350)	Acct. 6120 - General Support Expense Total	122,792	(350)	244,314	
(355)	Acct. 6120 - Benefits Portion of General Support Expense	5,869	(355)	20,339	
(360)	Acct. 6120 - Rents Portion of General Support Expense	27,442	(360)	91,102	
(365)	Acct. 6210 - Central Office Switching Expense - Total	71,798	(365)	163,947	
(370)	Acct. 6210 - Benefits Portion of Central Office Switching Expense	12,062	(370)	25,988	
(375)	Acct. 6210 - Rents Portion of Central Office Switching Expense	11	(375)	0	
(380)	Acct. 6220 - Operator System Expense - Total	0	(380)	0	
(385)	Acct. 6220 - Benefits Portion of Operator System Expense	0	(385)	0	
(390)	Acct. 6220 - Rents Portion of Operator System Expense	0	(390)	0	
(395)	Acct. 6230 - Central Office Expense - Transmission Equipment - Total	94,511	(395)	212,189	

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(400)	Acct. 6230 - Benefits Portion of Central Office Expense - Transmission Equipment	4,207	(400)	15,966	
(405)	Acct. 6230 - Rents Portion of Central Office Expense - Transmission Equipment	0	(405)	0	
(410)	Accts. 6210-6230 - Central Office Expense Total (Sum of Lines 365 + 380 + 395)	166,309	(410)	376,135	Calculation
(415)	Reserved	N O	E N T R Y	R E Q U I R E D	
(420)	Reserved	N O	E N T R Y	R E Q U I R E D	
(425)	Reserved	N O	E N T R Y	R E Q U I R E D	
(430)	Acct. 6410 - Cable and Wire Facilities Expense - Total	286,541	(430)	331,075	
(435)	Acct. 6410 - Benefits Portion Cable and Wire Facilities Expense	35,715	(435)	53,551	
(440)	Acct. 6410 - Rents Portion Cable and Wire Facilities Expense	13,463	(440)	20,465	
(445)	Total Plant-Specific Expense (Sum of Lines 335 + 350 + 365 + 380 + 395 + 415 + 430)	599,699	(445)	966,324	Calculation
Plant-Nonspecific Expense					
(450)	Acct. 6530 - Network Operations Expense - Total	201,137	(450)	168,928	
(455)	Acct. 6530 - Benefits Portion Network Operations Expense	53,190	(455)	38,529	

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(465)	Reserved		N O	E N T R Y	R E Q U I R E D
(470)	Reserved		N O	E N T R Y	R E Q U I R E D
(480)	Reserved		N O	E N T R Y	R E Q U I R E D
(485)	Reserved		N O	E N T R Y	R E Q U I R E D
(500)	Reserved		N O	E N T R Y	R E Q U I R E D
(505)	Reserved		N O	E N T R Y	R E Q U I R E D
Depreciation and Amortization Expenses					
(510)	Acct. 6560 (2210) - Depreciation and Amortization Expense - Central Office Switching Equipment	<u>32,259</u>	(510)	<u>57,130</u>	
(515)	Acct. 6560 (2220) - Depreciation and Amortization Expense - Operator System Equipment	<u>0</u>	(515)	<u>0</u>	
(520)	Acct. 6560 (2230) - Depreciation and Amortization Expense - Central Office Transmission Equipment	<u>317,194</u>	(520)	<u>331,672</u>	
(525)	Acct. 6560 (2210-2230) Depreciation and Amortization Central Office Equipment (Sum of Lines 510 Through 520)	<u>349,452</u>	(525)	<u>388,803</u>	Calculation
(530)	Acct. 6560 (2410) - Depreciation and Amortization Expense - Cable and Wire Facilities	<u>437,926</u>	(530)	<u>419,874</u>	
Corporate Operating Expenses					
(535)	Acct. 6710 - Executive and Planning Expense - Total	<u>835,275</u>	(535)	<u>683,664</u>	
(540)	Acct. 6710 - Benefits Portion Executive and Planning Expense	<u>258,019</u>	(540)	<u>167,929</u>	

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(550)	Acct. 6720 - General Administrative Expense - Total	<u>567,868</u>	(550)	<u>643,091</u>	
(555)	Acct. 6720 - Benefits Portion - General Administrative Expense	<u>80,013</u>	(555)	<u>80,633</u>	
(565)	Total Corporate Operations Expense (Sum of Lines 535 + 550)	<u>1,403,143</u>	(565)	<u>1,326,756</u>	Calculation
Other Expenses and Revenues					
(600)	Benefits Portion of All Operating Expenses - Total	<u>591,953</u>	(600)	<u>543,755</u>	
(610)	Rents Portion of All Operating Expenses - Total	<u>40,916</u>	(610)	<u>111,567</u>	
(620)	Reserved				N O E N T R Y R E Q U I R E D
(630)	Reserved				N O E N T R Y R E Q U I R E D
Taxes					
(650)	Acct. 7200 - Operating Taxes	<u>123,401</u>	(650)	<u>106,851</u>	
(655)	Reserved				N O E N T R Y R E Q U I R E D
IV. PART 36 - COST STUDY DATA					
(700)	Acct. 2410 - Cost Study Average Cable and Wire Facilities	<u>7,760,733</u>	(700)	<u>8,015,912</u>	
(710)	Cost Study Average Cable and Wire Facilities Cat. 1 - Total Exchange Line C&WF Excluding Wide Band	<u>7,009,002</u>	(710)	<u>7,272,748</u>	

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V. AMORTIZABLE TANGIBLE ASSETS (Refer to instructions prior to completing this section)					
(800)	Acct. 2680 - Amortizable Tangible Assets	0	(800)	0	
(805)	Acct. 2680 (2230) - Amortizable Tangible Assets - Central Office Transmission Equipment	0	(805)	0	
(810)	Acct. 2680 (2230) - Amortizable Tangible Assets - Central Office Transmission Equipment Allocated to Category 4.13	0	(810)	0	
(815)	Acct. 2680 (2410) - Amortizable Tangible Assets - Cable and Wire Facilities	0	(815)	0	
(820)	Acct. 2680 (2410) - Amortizable Tangible Assets - Cable and Wire Facilities Allocated to Category 1	0	(820)	0	
(830)	Acct. 6560 (2680) - Depreciation and Amortization Expense - Amortizable Tangible Assets	0	(830)	0	

## VI. COMMENTS/SIGNIFICANT CHANGE EXPLANATION


## VI. RENT REVENUE: OFFSET TO EXPENSE

(1)	Account 6120 - General Support Expense	0	0	Correct Year Input form
(2)	Account 6210 - Central Office Switching Expense	0	0	Correct Year Input form
(3)	Account 6220 - Central Office Operator Expense	0	0	Correct Year Input form
(4)	Account 6230 - Central Office Transmission Expense	0	0	Correct Year Input form
(5)	Account 6310 - Information Orig/Term Expense	0	0	Correct Year Input form
(6)	Account 6410 - Cable & Wire Facilities Expense	0	0	Correct Year Input form
	TOTAL	0	0	Ln 1-6