

July 25, 2012

Mr. David W. Danner
Washington Utilities and Transportation Commission
1300 South Evergreen Park Drive SW
Olympia, WA 98504-7250

Re: 2012 ETC Certification - Request for Certification Pursuant to WAC 480-123-060 and 47C.F.R. §54.314

Dear Mr. Danner:

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,

A handwritten signature in black ink that reads 'Danielle Clausen'.

Danielle Clausen

Enclosures

cc: Jing Liu (WUTC Staff)
Rick Finnigan



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

I, Brian 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 all federal high-cost support provided to the Company within the State of Washington has been used in the preceding calendar year and will be used in the coming calendar year only for the provision, maintenance and upgrading of facilities and services for which the support is intended;

(2) That during the 2011 calendar year, the Company met substantially the applicable service quality standard found in WAC 480-123-030(1)(h);

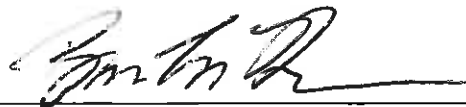
(3) That during the 2011 calendar year, the Company maintained the ability to function in emergency situations under the standard found in WAC 480-123-030(1)(g), as such standard relates to functionality of wireline carriers in emergency situations; and

(4) That during the 2011 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 20th day of July, 2011, 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 480-123-080.¹

Report 1: WAC 480-123-070(1)(a): Attached is a copy of the Company’s NECA-1 Report for the calendar years 2011 and 2012, 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 2011, the Company was engaged in several major investment projects within its designated ETC service area as described below:

The Company expanded on existing customer service areas (CSAs) at a cost in excess of \$150,000. The 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 \$150,000 investment above, \$50,000 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 2011, 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 2011.

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).

Report 5: WAC 480-123-070(4): The Company reports that during the calendar year 2011, the Company did not receive from the Federal Communications Commission or the Consumer Protection Division of the Office of the Attorney General of the State of Washington any complaints against the Company made by the Company's customers.

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, 2012 through December 31, 2012, and January 1, 2013 through December 31, 2013, 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 2011, 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 2011. The Company has not completed its budgeting process and does not have final numbers prepared for investment and expense levels for 2013.

In addition to the foregoing, in 2012 the Company budgeted \$300,000 on construction projects in order to decrease outages and increase reliability of the network for all subscribers located within the 832 and 879 exchanges. The Company has also allocated some of the above funds to expand into local developments as construction opportunities within the community arise.

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.

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>2012-1</u>

<u>Data Line</u>	<u>Description</u>	<u>Latest View 2011-1 Amount</u>	<u>Data Line</u>	<u>Pending View 2012-1 Amount</u>	<u>Data Source</u>
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II. WORKING LOOPS

(060)	Total Loops (Cat. 1.1, 1.2 and 1.3)	<u>3,345</u>	(060)	<u>3,224</u>	
(070)	Category 1.3 Loops (Excluding Cat. 1.3 TWX Loops)	<u>3,329</u>	(070)	<u>3,212</u>	
(080)	Reserved				

III. INVESTMENT, EXPENSE AND TAXES

Net Plant Investment

(160)	Acct. 2001 - Telephone Plant in Service	<u>16,205,722</u>	(160)	<u>16,040,497</u>	
(170)	Acct. 1220 - Materials and Supplies	<u>35,674</u>	(170)	<u>57,472</u>	
(190)	Acct. 3100 - Accumulated Depreciation	<u>13,647,973</u>	(190)	<u>14,208,437</u>	
(195)	Acct. 3400 - Accumulated Amortization Tangible	<u>265,874</u>	(195)	<u>1,498</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>(304,322)</u>	(210)	<u>(304,322)</u>	
(220)	Net Plant Investment (Sum of Lines 160 + 170 Minus Lines 190 Through 210)	<u>2,631,871</u>	(220)	<u>2,192,356</u>	Calculation

Universal Service Fund
Data Collection Form

7/24/2012

SAC: 522431

SA Name: Mashell Telecom, Inc

Region: Pacific

<u>Data Line</u>	<u>Description</u>	<u>Latest View 2011-1 Amount</u>	<u>Data Line</u>	<u>Pending View 2012-1 Amount</u>	<u>Data Source</u>
Selected Plant Accounts					
(230)	Acct. 2210 - Central Office Switching Equipment	<u>1,103,670</u>	(230)	<u>1,623,128</u>	
(235)	Acct. 2220 - Operator System Equipment	<u>0</u>	(235)	<u>0</u>	
(240)	Acct. 2230 - Central Office Transmission Equipment	<u>3,334,682</u>	(240)	<u>3,792,487</u>	
(245)	Total Central Office Equipment (Sum of Lines 230 Through 240)	<u>4,438,352</u>	(245)	<u>5,415,615</u>	Calculation
(250)	Circuit Equipment Category 4.13	<u>2,234,502</u>	(250)	<u>2,352,854</u>	
(255)	Acct. 2410 - Cable and Wire Facilities Total	<u>8,638,349</u>	(255)	<u>8,702,887</u>	
(260)	Acct. 3100 (2210) - Accumulated Depreciation Central Office Switching Equipment	<u>1,103,670</u>	(260)	<u>1,412,825</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>3,148,593</u>	(270)	<u>3,472,184</u>	
(275)	Acct. 3100 (2210–2230) - Total Accumulated Depreciation Central Office Equipment (Sum of Lines 260 Through 270)	<u>4,252,263</u>	(275)	<u>4,885,009</u>	Calculation
(280)	Acct. 3100 (2410) - Accumulated Depreciation Cable and Wire Facilities	<u>7,343,516</u>	(280)	<u>7,507,730</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 2011-1 Amount</u>	<u>Data Line</u>	<u>Pending View 2012-1 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>(18,607)</u>	(310)	<u>(96,422)</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>(36,559)</u>	(320)	<u>(128,638)</u>	
(325)	Acct. 4340 (2210-2230) - Net Noncurrent Deferred Operating Income Taxes - Central Office Equipment (Sum of Lines 310 Through 320)	<u>(55,166)</u>	(325)	<u>(225,060)</u>	Calculation
(330)	Acct. 4340 (2410) - Net Noncurrent Deferred Operating Income Taxes - Cable and Wire Facilities	<u>54,831</u>	(330)	<u>58,008</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 2011-1 Amount</u>	<u>Data Line</u>	<u>Pending View 2012-1 Amount</u>	<u>Data Source</u>
Plant-Specific Operation Expense					
(335)	Acct. 6110 - Network Support Expense Total	13,370	(335)	13,300	
(340)	Acct. 6110 - Benefits Portion of Network Support Expense	0	(340)	227	
(345)	Acct. 6110 - Rents Portion of Network Support Expense	0	(345)	0	
(350)	Acct. 6120 - General Support Expense Total	322,652	(350)	372,506	
(355)	Acct. 6120 - Benefits Portion of General Support Expense	7,233	(355)	766	
(360)	Acct. 6120 - Rents Portion of General Support Expense	201,443	(360)	249,945	
(365)	Acct. 6210 - Central Office Switching Expense - Total	316,533	(365)	432,749	
(370)	Acct. 6210 - Benefits Portion of Central Office Switching Expense	57,920	(370)	80,218	
(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	481,684	(395)	247,408	

Universal Service Fund
Data Collection Form

SAC: 522431

SA Name: Mashell Telecom, Inc

Region: Pacific

Data Line	Description	Latest View 2011-1 Amount	Data Line	Pending View 2012-1 Amount	Data Source
(400)	Acct. 6230 - Benefits Portion of Central Office Expense - Transmission Equipment	41,920	(400)	14,903	
(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)	798,217	(410)	680,157	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	396,854	(430)	371,772	
(435)	Acct. 6410 - Benefits Portion Cable and Wire Facilities Expense	78,942	(435)	65,660	
(440)	Acct. 6410 - Rents Portion Cable and Wire Facilities Expense	43,100	(440)	47,109	
(445)	Total Plant-Specific Expense (Sum of Lines 335 + 350 + 365 + 380 + 395 + 415 + 430)	1,531,093	(445)	1,437,735	Calculation
Plant-Nonspecific Expense					
(450)	Acct. 6530 - Network Operations Expense - Total	162,657	(450)	146,766	
(455)	Acct. 6530 - Benefits Portion Network Operations Expense	35,826	(455)	30,416	

Universal Service Fund
Data Collection Form

SAC: 522431

SA Name: Mashell Telecom, Inc

Region: Pacific

Data Line	Description	Latest View 2011-1 Amount	Data Line	Pending View 2012-1 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>15,343</u>	(510)	<u>121,387</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>96,894</u>	(520)	<u>230,423</u>	
(525)	Acct. 6560 (2210-2230) Depreciation and Amortization Central Office Equipment (Sum of Lines 510 Through 520)	<u>112,237</u>	(525)	<u>351,810</u>	Calculation
(530)	Acct. 6560 (2410) - Depreciation and Amortization Expense - Cable and Wire Facilities	<u>177,360</u>	(530)	<u>172,043</u>	

Corporate Operating Expenses

(535)	Acct. 6710 - Executive and Planning Expense - Total	<u>600,679</u>	(535)	<u>613,924</u>	
(540)	Acct. 6710 - Benefits Portion Executive and Planning Expense	<u>151,187</u>	(540)	<u>167,190</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 2011-1 Amount</u>	<u>Data Line</u>	<u>Pending View 2012-1 Amount</u>	<u>Data Source</u>
(550)	Acct. 6720 - General Administrative Expense - Total	<u>790,496</u>	(550)	<u>768,030</u>	
(555)	Acct. 6720 - Benefits Portion - General Administrative Expense	<u>31,354</u>	(555)	<u>47,329</u>	
(565)	Total Corporate Operations Expense (Sum of Lines 535 + 550)	<u>1,391,175</u>	(565)	<u>1,381,954</u>	Calculation

Other Expenses and Revenues

(600)	Benefits Portion of All Operating Expenses - Total	<u>556,484</u>	(600)	<u>537,723</u>	
(610)	Rents Portion of All Operating Expenses - Total	<u>244,544</u>	(610)	<u>297,054</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>216,657</u>	(650)	<u>213,945</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>8,621,038</u>	(700)	<u>8,670,618</u>	
(710)	Cost Study Average Cable and Wire Facilities Cat. 1 - Total Exchange Line C&WF Excluding Wide Band	<u>7,997,258</u>	(710)	<u>7,705,496</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 2011-1 Amount</u>	<u>Data Line</u>	<u>Pending View 2012-1 Amount</u>	<u>Data Source</u>
V. AMORTIZABLE TANGIBLE ASSETS (Refer to instructions prior to completing this section)					
(800)	Acct. 2680 - Amortizable Tangible Assets	851,526	(800)	0	
(805)	Acct. 2680 (2230) - Amortizable Tangible Assets - Central Office Transmission Equipment	449,601	(805)	0	
(810)	Acct. 2680 (2230) - Amortizable Tangible Assets - Central Office Transmission Equipment Allocated to Category 4.13	353,347	(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	112,592	(830)	0	
	Sum of Data Collection Inputs	95,290,778		96,445,543	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

Universal Service Fund - High Cost Loop Support
Data Collection Form

7/27/2011

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>2011-1</u>

<u>Data Line</u>	<u>Description</u>	<u>Latest View 2010-1 Amount</u>	<u>Data Line</u>	<u>Pending View 2011-1 Amount</u>	<u>Data Source</u>
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II. WORKING LOOPS

(060)	Total Loops (Cat. 1.1, 1.2 and 1.3)	<u>3,523</u>	(060)	<u>3,345</u>	
(070)	Category 1.3 Loops (Excluding Cat. 1.3 TWX Loops)	<u>3,506</u>	(070)	<u>3,329</u>	
(080)	Reserved				

III. INVESTMENT, EXPENSE AND TAXES

Net Plant Investment

(160)	Acct. 2001 - Telephone Plant in Service	<u>15,308,787</u>	(160)	<u>16,205,723</u>	
(170)	Acct. 1220 - Materials and Supplies	<u>28,690</u>	(170)	<u>35,674</u>	
(190)	Acct. 3100 - Accumulated Depreciation	<u>12,633,873</u>	(190)	<u>13,647,973</u>	
(195)	Acct. 3400 - Accumulated Amortization Tangible	<u>153,785</u>	(195)	<u>265,874</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>(104,699)</u>	(210)	<u>(71,709)</u>	
(220)	Net Plant Investment (Sum of Lines 160 + 170 Minus Lines 190 Through 210)	<u>2,654,518</u>	(220)	<u>2,399,259</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 2010-1 Amount</u>	<u>Data Line</u>	<u>Pending View 2011-1 Amount</u>	<u>Data Source</u>
Selected Plant Accounts					
(230)	Acct. 2210 - Central Office Switching Equipment	<u>1,169,536</u>	(230)	<u>1,103,670</u>	
(235)	Acct. 2220 - Operator System Equipment	<u>0</u>	(235)	<u>0</u>	
(240)	Acct. 2230 - Central Office Transmission Equipment	<u>3,180,886</u>	(240)	<u>3,334,682</u>	
(245)	Total Central Office Equipment (Sum of Lines 230 Through 240)	<u>4,350,422</u>	(245)	<u>4,438,352</u>	Calculation
(250)	Circuit Equipment Category 4.13	<u>2,213,268</u>	(250)	<u>2,234,502</u>	
(255)	Acct. 2410 - Cable and Wire Facilities Total	<u>8,603,727</u>	(255)	<u>8,638,349</u>	
(260)	Acct. 3100 (2210) - Accumulated Depreciation Central Office Switching Equipment	<u>1,153,674</u>	(260)	<u>1,103,670</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>3,078,251</u>	(270)	<u>3,148,593</u>	
(275)	Acct. 3100 (2210-2230) - Total Accumulated Depreciation Central Office Equipment (Sum of Lines 260 Through 270)	<u>4,231,925</u>	(275)	<u>4,252,263</u>	Calculation
(280)	Acct. 3100 (2410) - Accumulated Depreciation Cable and Wire Facilities	<u>7,183,399</u>	(280)	<u>7,343,516</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 2010-1 Amount</u>	<u>Data Line</u>	<u>Pending View 2011-1 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>30,493</u>	(310)	<u>(18,607)</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>87,077</u>	(320)	<u>(36,559)</u>	
(325)	Acct. 4340 (2210-2230) - Net Noncurrent Deferred Operating Income Taxes - Central Office Equipment (Sum of Lines 310 Through 320)	<u>117,570</u>	(325)	<u>(55,166)</u>	Calculation
(330)	Acct. 4340 (2410) - Net Noncurrent Deferred Operating Income Taxes - Cable and Wire Facilities	<u>(44,995)</u>	(330)	<u>54,831</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 2010-1 Amount</u>	<u>Data Line</u>	<u>Pending View 2011-1 Amount</u>	<u>Data Source</u>
Plant-Specific Operation Expense					
(335)	Acct. 6110 - Network Support Expense Total	17,180	(335)	13,370	
(340)	Acct. 6110 - Benefits Portion of Network Support Expense	0	(340)	0	
(345)	Acct. 6110 - Rents Portion of Network Support Expense	0	(345)	0	
(350)	Acct. 6120 - General Support Expense Total	388,004	(350)	322,652	
(355)	Acct. 6120 - Benefits Portion of General Support Expense	14,221	(355)	7,233	
(360)	Acct. 6120 - Rents Portion of General Support Expense	227,213	(360)	201,443	
(365)	Acct. 6210 - Central Office Switching Expense - Total	276,458	(365)	316,533	
(370)	Acct. 6210 - Benefits Portion of Central Office Switching Expense	41,210	(370)	57,920	
(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	352,216	(395)	481,684	

Universal Service Fund
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<u>Data Line</u>	<u>Description</u>	<u>Latest View 2010-1 Amount</u>	<u>Data Line</u>	<u>Pending View 2011-1 Amount</u>	<u>Data Source</u>
(400)	Acct. 6230 - Benefits Portion of Central Office Expense - Transmission Equipment	59,177	(400)	41,920	
(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)	628,674	(410)	798,217	Calculation
(415)	Reserved	NO ENTRY REQUIRED			
(420)	Reserved	NO ENTRY REQUIRED			
(425)	Reserved	NO ENTRY REQUIRED			
(430)	Acct. 6410 - Cable and Wire Facilities Expense - Total	407,963	(430)	396,854	
(435)	Acct. 6410 - Benefits Portion Cable and Wire Facilities Expense	81,468	(435)	78,942	
(440)	Acct. 6410 - Rents Portion Cable and Wire Facilities Expense	16,026	(440)	43,100	
(445)	Total Plant-Specific Expense (Sum of Lines 335 + 350 + 365 + 380 + 395 + 415 + 430)	1,441,821	(445)	1,531,093	Calculation
Plant-Nonspecific Expense					
(450)	Acct. 6530 - Network Operations Expense - Total	201,677	(450)	162,657	
(455)	Acct. 6530 - Benefits Portion Network Operations Expense	42,322	(455)	35,826	

Universal Service Fund
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<u>Data Line</u>	<u>Description</u>	<u>Latest View 2010-1 Amount</u>	<u>Data Line</u>	<u>Pending View 2011-1 Amount</u>	<u>Data Source</u>
(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>5,334</u>	(510)	<u>15,343</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>246,990</u>	(520)	<u>96,894</u>	
(525)	Acct. 6560 (2210-2230) Depreciation and Amortization Central Office Equipment (Sum of Lines 510 Through 520)	<u>252,324</u>	(525)	<u>112,237</u>	Calculation
(530)	Acct. 6560 (2410) - Depreciation and Amortization Expense - Cable and Wire Facilities	<u>183,250</u>	(530)	<u>177,360</u>	

Corporate Operating Expenses

(535)	Acct. 6710 - Executive and Planning Expense - Total	<u>815,051</u>	(535)	<u>600,679</u>	
(540)	Acct. 6710 - Benefits Portion Executive and Planning Expense	<u>142,941</u>	(540)	<u>151,187</u>	

Universal Service Fund
Data Collection Form

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Region: Pacific

<u>Data Line</u>	<u>Description</u>	<u>Latest View 2010-1 Amount</u>	<u>Data Line</u>	<u>Pending View 2011-1 Amount</u>	<u>Data Source</u>
(550)	Acct. 6720 - General Administrative Expense - Total	1,117,203	(550)	790,496	
(555)	Acct. 6720 - Benefits Portion - General Administrative Expense	134,716	(555)	31,354	
(565)	Total Corporate Operations Expense (Sum of Lines 535 + 550)	1,932,254	(565)	1,391,175	Calculation

Other Expenses and Revenues

(600)	Benefits Portion of All Operating Expenses - Total	677,762	(600)	556,484	
(610)	Rents Portion of All Operating Expenses - Total	243,239	(610)	244,544	
(620)	Reserved	NO ENTRY REQUIRED			
(630)	Reserved	NO ENTRY REQUIRED			

Taxes

(650)	Acct. 7200 - Operating Taxes	135,245	(650)	216,657	
(655)	Reserved	NO ENTRY REQUIRED			

IV. PART 36 - COST STUDY DATA

(700)	Acct. 2410 - Cost Study Average Cable and Wire Facilities	8,487,695	(700)	8,621,038	
(710)	Cost Study Average Cable and Wire Facilities Cat. 1 - Total Exchange Line C&WF Excluding Wide Band	8,017,630	(710)	7,914,674	

Universal Service Fund
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<u>Data Line</u>	<u>Description</u>	<u>Latest View 2010-1 Amount</u>	<u>Data Line</u>	<u>Pending View 2011-1 Amount</u>	<u>Data Source</u>
V. AMORTIZABLE TANGIBLE ASSETS (Refer to instructions prior to completing this section)					
(800)	Acct. 2680 - Amortizable Tangible Assets	<u>810,088</u>	(800)	<u>851,526</u>	
(805)	Acct. 2680 (2230) - Amortizable Tangible Assets - Central Office Transmission Equipment	<u>434,189</u>	(805)	<u>449,601</u>	
(810)	Acct. 2680 (2230) - Amortizable Tangible Assets - Central Office Transmission Equipment Allocated to Category 4.13	<u>302,110</u>	(810)	<u>353,347</u>	
(815)	Acct. 2680 (2410) - Amortizable Tangible Assets - Cable and Wire Facilities	<u>0</u>	(815)	<u>0</u>	
(820)	Acct. 2680 (2410) - Amortizable Tangible Assets - Cable and Wire Facilities Allocated to Category 1	<u>0</u>	(820)	<u>0</u>	
(830)	Acct. 6560 (2680) - Depreciation and Amortization Expense - Amortizable Tangible Assets	<u>94,461</u>	(830)	<u>112,592</u>	
	Sum of Data Collection Inputs	<u>94,265,329</u>		<u>95,208,195</u>	Sum of Line 060 - 830

VI. COMMENTS/SIGNIFICANT CHANGE EXPLANATION

VI. RENT REVENUE: OFFSET TO EXPENSE

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