

July 25, 2013

**VIA E-FILING**

Mr. Steven V. King, Acting Executive Director and Secretary  
Washington Utilities and Transportation Commission  
1300 South Evergreen Park Drive SW  
Olympia, WA 98504-7250

Re: 2013 ETC Certification - Request for Certification Pursuant to WAC 480-123-060 and 47C.F.R. §54.314

Dear Mr. King:

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: 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 the 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 2012 calendar year, the Company met substantially the applicable service quality standard found in WAC 480-123-030(1)(h);

(3) That during the 2012 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 2012 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 23 day of July, 2013, at \_\_\_\_\_.

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 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.<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 2012, 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 \$330,000. 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 \$330,000 investment above, \$260,000 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 2012, 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 2012.

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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 2012, the Company received the following complaints from the Federal Communications Commission, the Consumer Protection Division of the Office of the Attorney General of the State of Washington, or the Washington Utilities and Transportation Commission against the Company made by the Company's customers.

The Company received a Washington and Utilities Commission complaint #113163 on February 22, 2012. A customer objected to how our billing system handles transactions in which the customer deducts a disputed charge from their payment. In these cases, a customer's statement for the month following a disputed transaction shows any payment shortfall as an overdue balance. Upon review of the customer's bills by the commission, the disposition was company upheld.

The Company received a Washington and Utilities Commission complaint #114937 and a Federal Communications Commission informal complaint #12-C00415118-1 in September, 2012. Both of these complaints related to a customer alleging that the Company was refusing a number port request. We responded to the information provided by the customer, which was, that they intended to use the number outside the rate center and that the carrier they wanted their number ported to was a carrier that does not have numbering resources in the rate center. The customer changed their intended use of the number and subsequently stated that they would be using the number in the Eatonville rate center. This being the case, the company will comply with any port request from a carrier that has numbering resources in the Eatonville rate center. It is the Company's understanding of number portability guidelines that in order for a number to be ported to another carrier, that carrier must have numbering resources in the rate center where the port is to take place. Both complaints were subsequently closed.

Report 6: WAC 480-123-080(1)(a) 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 period January 1, 2014, through December 31, 2014, 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 investments and expense levels. The Company expects that levels of expenses will remain relatively the same as those experienced in calendar year 2012, 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's investment plans directly affecting federal high-cost supported services offered by it in its designated ETC service area do not include a major construction project at the present time. The Company expects that it will have a similar level of investment related to maintenance, replacement and minor upgrades of equipment and plant as occurred in calendar year 2012. The Company has

not completed its budgeting process and does not have final numbers prepared for investment and expense levels for 2014.

The Company expects that the continued receipt of federal high-cost support will aide the Company's efforts to continue to provide the supported services at rates that are comparable to the rates for such services in urban areas. However, the Company projects that with reductions in intercarrier compensation and associated federal support, those efforts will need to be supplemented by support from the state universal service fund for the Company to be able to continue to maintain reasonably comparable rates. All customers in the Company's designated ETC service area will benefit from the expected level of support and other factors, such as support from the state fund, continuing to aide efforts to have available to the customers services that are comparable to the telecommunications services offered in urban areas at rates that are comparable to the rates for such services in urban areas.

In addition to the foregoing, in 2013 the Company budgeted \$550,000 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>
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

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SA Name: Mashell Telecom, Inc

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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

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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

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Data Line	Description	Latest View 2011-1 Amount	Data Line	Pending View 2012-1 Amount	Data Source
(550)	Acct. 6720 - General Administrative Expense - Total	790,496	(550)	768,030	
(555)	Acct. 6720 - Benefits Portion - General Administrative Expense	31,354	(555)	47,329	
(565)	Total Corporate Operations Expense (Sum of Lines 535 + 550)	1,391,175	(565)	1,381,954	Calculation

## Other Expenses and Revenues

(600)	Benefits Portion of All Operating Expenses - Total	556,484	(600)	537,723	
(610)	Rents Portion of All Operating Expenses - Total	244,544	(610)	297,054	
(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	216,657	(650)	213,945	
(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	8,621,038	(700)	8,670,618	
(710)	Cost Study Average Cable and Wire Facilities Cat. 1 - Total Exchange Line C&WF Excluding Wide Band	7,997,258	(710)	7,705,496	

Universal Service Fund  
Data Collection Form

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<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	<u>851,526</u>	(800)	<u>0</u>	
(805)	Acct. 2680 (2230) - Amortizable Tangible Assets - Central Office Transmission Equipment	<u>449,601</u>	(805)	<u>0</u>	
(810)	Acct. 2680 (2230) - Amortizable Tangible Assets - Central Office Transmission Equipment Allocated to Category 4.13	<u>353,347</u>	(810)	<u>0</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>112,592</u>	(830)	<u>0</u>	
	Sum of Data Collection Inputs	<u>95,290,778</u>		<u>96,445,543</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

Universal Service Fund - High Cost Loop Support  
Data Collection Form

7/20/2013

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>Daniell Clausen</u>
(030)	Contact Telephone Number	(030)	<u>1.360.832.4130</u>
(040)	USF Data Collection Period	(040)	<u>2013-1</u>

<u>Data Line</u>	<u>Description</u>	<u>Latest View 2012-1 Amount</u>	<u>Data Line</u>	<u>Pending View 2013-1 Amount</u>	<u>Data Source</u>
II. WORKING LOOPS					
(060)	Total Loops (Cat. 1.1, 1.2 and 1.3)	<u>3,224</u>	(060)	<u>3,012</u>	
(070)	Category 1.3 Loops (Excluding Cat. 1.3 TWX Loops)	<u>3,212</u>	(070)	<u>3,002</u>	
III. INVESTMENT, EXPENSE AND TAXES					
Net Plant Investment					
(160)	Acct. 2001 - Telephone Plant in Service	<u>16,040,497</u>	(160)	<u>15,922,208</u>	
(170)	Acct. 1220 - Materials and Supplies	<u>57,472</u>	(170)	<u>104,637</u>	
(190)	Acct. 3100 - Accumulated Depreciation	<u>14,208,437</u>	(190)	<u>13,858,956</u>	
(195)	Acct. 3400 - Accumulated Amortization Tangible	<u>1,498</u>	(195)	<u>4,067</u>	
(210)	Acct. 4340 - Net Noncurrent Deferred Operating Income Taxes	<u>(304,322)</u>	(210)	<u>0</u>	
(220)	Net Plant Investment (Sum of Lines 160 + 170 Minus Lines 190 Through 210)	<u>2,192,356</u>	(220)	<u>2,163,823</u>	Calculation

Universal Service Fund  
Data Collection Form

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Region: Pacific

<u>Data Line</u>	<u>Description</u>	<u>Latest View 2012-1 Amount</u>	<u>Data Line</u>	<u>Pending View 2013-1 Amount</u>	<u>Data Source</u>
Selected Plant Accounts					
(230)	Acct. 2210 - Central Office Switching Equipment	<u>1,623,128</u>	(230)	<u>1,402,832</u>	
(235)	Acct. 2220 - Operator System Equipment	<u>0</u>	(235)	<u>0</u>	
(240)	Acct. 2230 - Central Office Transmission Equipment	<u>3,792,487</u>	(240)	<u>3,604,648</u>	
(245)	Total Central Office Equipment (Sum of Lines 230 Through 240)	<u>5,415,615</u>	(245)	<u>5,007,480</u>	Calculation
(250)	Circuit Equipment Category 4.13	<u>2,352,854</u>	(250)	<u>2,222,125</u>	
(255)	Acct. 2410 - Cable and Wire Facilities Total	<u>8,702,887</u>	(255)	<u>8,807,327</u>	
(260)	Acct. 3100 (2210) - Accumulated Depreciation Central Office Switching Equipment	<u>1,412,826</u>	(260)	<u>1,258,399</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>3,472,183</u>	(270)	<u>3,015,963</u>	
(275)	Acct. 3100 (2210-2230) - Total Accumulated Depreciation Central Office Equipment (Sum of Lines 260 Through 270)	<u>4,885,009</u>	(275)	<u>4,274,362</u>	Calculation
(280)	Acct. 3100 (2410) - Accumulated Depreciation Cable and Wire Facilities	<u>7,507,730</u>	(280)	<u>7,689,730</u>	

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<u>Data Line</u>	<u>Description</u>	<u>Latest View 2012-1 Amount</u>	<u>Data Line</u>	<u>Pending View 2013-1 Amount</u>	<u>Data Source</u>
(310)	Acct. 4340 (2210) - Net Noncurrent Deferred Operating Income Taxes - Central Office Switching Equipment	<u>(192,844)</u>	(310)	<u>0</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>(257,276)</u>	(320)	<u>0</u>	
(325)	Acct. 4340 (2210-2230) - Net Noncurrent Deferred Operating Income Taxes - Central Office Equipment (Sum of Lines 310 Through 320)	<u>(450,120)</u>	(325)	<u>0</u>	Calculation
(330)	Acct. 4340 (2410) - Net Noncurrent Deferred Operating Income Taxes - Cable and Wire Facilities	<u>116,016</u>	(330)	<u>0</u>	



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Plant-Specific Operation Expense					
(335)	Acct. 6110 - Network Support Expense Total	<u>13,300</u>	(335)	<u>27,152</u>	
(340)	Acct. 6110 - Benefits Portion of Network Support Expense	<u>227</u>	(340)	<u>2,575</u>	
(345)	Acct. 6110 - Rents Portion of Network Support Expense	<u>0</u>	(345)	<u>0</u>	
(350)	Acct. 6120 - General Support Expense Total	<u>372,506</u>	(350)	<u>357,354</u>	
(355)	Acct. 6120 - Benefits Portion of General Support Expense	<u>766</u>	(355)	<u>893</u>	
(360)	Acct. 6120 - Rents Portion of General Support Expense	<u>249,945</u>	(360)	<u>255,734</u>	
(365)	Acct. 6210 - Central Office Switching Expense - Total	<u>432,749</u>	(365)	<u>483,832</u>	
(370)	Acct. 6210 - Benefits Portion of Central Office Switching Expense	<u>80,218</u>	(370)	<u>72,109</u>	
(375)	Acct. 6210 - Rents Portion of Central Office Switching Expense	<u>0</u>	(375)	<u>0</u>	
(380)	Acct. 6220 - Operator System Expense - Total	<u>0</u>	(380)	<u>0</u>	
(385)	Acct. 6220 - Benefits Portion of Operator System Expense	<u>0</u>	(385)	<u>0</u>	
(390)	Acct. 6220 - Rents Portion of Operator System Expense	<u>0</u>	(390)	<u>0</u>	
(395)	Acct. 6230 - Central Office Expense - Transmission Equipment - Total	<u>247,408</u>	(395)	<u>137,298</u>	

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(400)	Acct. 6230 - Benefits Portion of Central Office Expense - Transmission Equipment	14,903	(400)	9,116	
(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)	680,157	(410)	621,130	Calculation
(430)	Acct. 6410 - Cable and Wire Facilities Expense - Total	371,772	(430)	384,430	
(435)	Acct. 6410 - Benefits Portion Cable and Wire Facilities Expense	65,660	(435)	59,583	
(440)	Acct. 6410 - Rents Portion Cable and Wire Facilities Expense	47,109	(440)	57,535	
(445)	Total Plant-Specific Expense (Sum of Lines 335 + 350 + 365 + 380 + 395 + 415 + 430)	1,437,735	(445)	1,390,067	Calculation
Plant-Nonspecific Expense					
(450)	Acct. 6530 - Network Operations Expense - Total	146,766	(450)	235,680	
(455)	Acct. 6530 - Benefits Portion Network Operations Expense	30,416	(455)	47,527	

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<u>Data Line</u>	<u>Description</u>	<u>Latest View 2012-1 Amount</u>	<u>Data Line</u>	<u>Pending View 2013-1 Amount</u>	<u>Data Source</u>
Depreciation and Amortization Expenses					
(510)	Acct. 6560 (2210) - Depreciation and Amortization Expense - Central Office Switching Equipment	121,387	(510)	62,346	
(515)	Acct. 6560 (2220) - Depreciation and Amortization Expense - Operator System Equipment	0	(515)	0	
(520)	Acct. 6560 (2230) - Depreciation and Amortization Expense - Central Office Transmission Equipment	230,423	(520)	205,144	
(525)	Acct. 6560 (2210-2230) Depreciation and Amortization Central Office Equipment (Sum of Lines 510 Through 520)	351,809	(525)	267,490	Calculation
(530)	Acct. 6560 (2410) - Depreciation and Amortization Expense - Cable and Wire Facilities	172,043	(530)	182,000	
Corporate Operating Expenses					
(535)	Acct. 6710 - Executive and Planning Expense - Total	613,924	(535)	540,219	
(540)	Acct. 6710 - Benefits Portion Executive and Planning Expense	167,190	(540)	98,913	

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<u>Data Line</u>	<u>Description</u>	<u>Latest View 2012-1 Amount</u>	<u>Data Line</u>	<u>Pending View 2013-1 Amount</u>	<u>Data Source</u>
(550)	Acct. 6720 - General Administrative Expense - Total	<u>768,030</u>	(550)	<u>679,289</u>	
(555)	Acct. 6720 - Benefits Portion - General Administrative Expense	<u>47,329</u>	(555)	<u>75,908</u>	
(565)	Total Corporate Operations Expense (Sum of Lines 535 + 550)	<u>1,381,955</u>	(565)	<u>1,219,508</u>	Calculation
Other Expenses and Revenues					
(600)	Benefits Portion of All Operating Expenses - Total	<u>537,723</u>	(600)	<u>498,601</u>	
(610)	Rents Portion of All Operating Expenses - Total	<u>297,054</u>	(610)	<u>313,269</u>	
Taxes					
(650)	Acct. 7200 - Operating Taxes	<u>213,945</u>	(650)	<u>262,906</u>	
IV. PART 36 - COST STUDY DATA					
(700)	Acct. 2410 - Cost Study Average Cable and Wire Facilities	<u>8,670,618</u>	(700)	<u>8,755,107</u>	
(710)	Cost Study Average Cable and Wire Facilities Cat. 1 - Total Exchange Line C&WF Excluding Wide Band	<u>7,705,496</u>	(710)	<u>7,670,480</u>	

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<u>Data Line</u>	<u>Description</u>	<u>Latest View 2012-1 Amount</u>	<u>Data Line</u>	<u>Pending View 2013-1 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>0</u>	(800)	<u>0</u>	
(805)	Acct. 2680 (2230) - Amortizable Tangible Assets - Central Office Transmission Equipment	<u>0</u>	(805)	<u>0</u>	
(810)	Acct. 2680 (2230) - Amortizable Tangible Assets - Central Office Transmission Equipment Allocated to Category 4.13	<u>0</u>	(810)	<u>0</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>0</u>	(830)	<u>0</u>	
	Sum of Data Collection Inputs	<u>96,053,432</u>		<u>94,315,765</u>	<u>Sum of Line 060 - 830</u>

## VI. COMMENTS/SIGNIFICANT CHANGE EXPLANATION

## VI. RENT REVENUE: OFFSET TO EXPENSE

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