

July 25, 2014

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: 2014 ETC Certification - Request for Certification Pursuant to WAC 480-123-060 and 47C.F.R. §54.314

Dear Mr. Jones:

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: 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 President and Chief Executive Officer 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 2013 calendar year, the Company met substantially the applicable service quality standard found in WAC 480-123-030(1)(h);

(3) That during the 2013 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 2013 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 June, 2014, at 2516 Holgate Street, Tacoma, WA 98402.

Company: Mashell Telecom, Inc.

By: 

Brian Haynes

Its: President and Chief Executive Officer

**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 2012 and 2013, 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 2013, 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, \$7,000 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 2013, 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 2013.

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 2013, the Company received no 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.

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 2013, 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 2013. The Company has not completed its budgeting process and does not have final numbers prepared for investment and expense levels for 2015.

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 2014 the Company budgeted \$285,000 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.

Universal Service Fund - High Cost Loop Support
Data Collection Form

SAC: 522431
SA Name: Mashell Telecom, Inc.
Region: Western

I. EXCHANGE CARRIER/DATA IDENTIFICATION

(010) Study Area Code: 522431
(020) Contact Name: Daniell Clausen
(030) Contact Telephone Number: 1.360.832.4130
(040) USF Data Collection Period: 2014-1

Data Line	Description	Pending View 2014-1 Amount
II. WORKING LOOPS		
(060)	Total Loops (Cat. 1.1, 1.2 and 1.3)	2,839
(070)	Category 1.3 Loops (Excluding Cat. 1.3 TWX Loops)	2,829
III. INVESTMENT, EXPENSE AND TAXES		
Net Plant Investment		
(160)	Acct. 2001 - Telephone Plant in Service	14,709,280
(170)	Acct. 1220 - Materials and Supplies	117,813
(190)	Acct. 3100 - Accumulated Depreciation	13,035,973
(195)	Acct. 3400 - Accumulated Amortization Tangible	6,635
(210)	Acct. 4340 - Net Noncurrent Deferred Operating Income Taxes	-
(220)	Net Plant Investment (Sum of Lines 160 + 170 Minus Lines 190 Through 210)	1,784,485
Selected Plant Accounts		
(230)	Acct. 2210 - Central Office Switching Equipment	584,115
(235)	Acct. 2220 - Operator System Equipment	-
(240)	Acct. 2230 - Central Office Transmission Equipment	3,680,220
(245)	Total Central Office Equipment (Sum of Lines 230 Through 240)	4,264,335
(250)	Circuit Equipment Category 4.13	2,347,058
(255)	Acct. 2410 - Cable and Wire Facilities Total	8,869,675
(260)	Acct. 3100 (2210) - Accumulated Depreciation Central Office Switching Equipment	477,004
(265)	Acct. 3100 (2220) - Accumulated Depreciation Operator System Equipment	-
(270)	Acct. 3100 (2230) - Accumulated Depreciation Central Office Transmission Equipment	3,219,174
(275)	Acct. 3100 (2210-2230) - Total Accumulated Depreciation Central Office Equipment (Sum of Lines 260 Through 270)	3,696,179
(280)	Acct. 3100 (2410) - Accumulated Depreciation Cable and Wire Facilities	7,857,932
(310)	Acct. 4340 (2210) - Net Noncurrent Deferred Operating Income Taxes - Central Office Switching Equipment	-
(315)	Acct. 4340 (2220) - Net Noncurrent Deferred Operating Income Taxes - Operator System Equipment	-
(320)	Acct. 4340 (2230) - Net Noncurrent Deferred Operating Income Taxes - Central Office Transmission Equipment	-
(325)	Acct. 4340 (2210-2230) - Net Noncurrent Deferred Operating Income Taxes - Central Office Equipment (Sum of Lines 310 Through 320)	-
(330)	Acct. 4340 (2410) - Net Noncurrent Deferred Operating Income Taxes - Cable and Wire Facilities	-

Universal Service Fund - High Cost Loop Support
Data Collection Form

SAC: 522431
SA Name: Mashell Telecom, Inc.
Region: Western

Data Line	Description	Pending View 2014-1 Amount
Plant-Specific Operation Expense		
(335)	Acct. 6110 - Network Support Expense Total	16,609
(340)	Acct. 6110 - Benefits Portion of Network Support Expense	3,142
(345)	Acct. 6110 - Rents Portion of Network Support Expense	-
(350)	Acct. 6120 - General Support Expense Total	485,902
(355)	Acct. 6120 - Benefits Portion of General Support Expense	28,677
(360)	Acct. 6120 - Rents Portion of General Support Expense	264,907
(365)	Acct. 6210 - Central Office Switching Expense - Total	321,220
(370)	Acct. 6210 - Benefits Portion of Central Office Switching Expense	46,439
(375)	Acct. 6210 - Rents Portion of Central Office Switching Expense	-
(380)	Acct. 6220 - Operator System Expense - Total	-
(385)	Acct. 6220 - Benefits Portion of Operator System Expense	-
(390)	Acct. 6220 - Rents Portion of Operator System Expense	-
(395)	Acct. 6230 - Central Office Expense - Transmission Equipment - Total	193,100
(400)	Acct. 6230 - Benefits Portion of Central Office Expense -Transmission Equipment	18,419
(405)	Acct. 6230 - Rents Portion of Central Office Expense -Transmission Equipment	-
(410)	Accts. 6210-6230 - Central Office Expense Total (Sum of Lines 365 + 380 + 395)	514,320
(430)	Acct. 6410 - Cable and Wire Facilities Expense - Total	403,380
(435)	Acct. 6410 - Benefits Portion Cable and Wire Facilities Expense	61,658
(440)	Acct. 6410 - Rents Portion Cable and Wire Facilities Expense	55,176
(445)	Total Plant-Specific Expense (Sum of Lines 335 + 350 + 365 + 380 + 395 + 415 + 430)	1,420,212
Plant-Nonspecific Expense		
(450)	Acct. 6530 - Network Operations Expense - Total	284,878
(455)	Acct. 6530 - Benefits Portion Network Operations Expense	62,504
Depreciation and Amortization Expenses		
(510)	Acct. 6560 (2210) - Depreciation and Amortization Expense -Central Office Switching Equipment	49,677
(515)	Acct. 6560 (2220) - Depreciation and Amortization Expense -Operator System Equipment	-
(520)	Acct. 6560 (2230) - Depreciation and Amortization Expense -Central Office Transmission Equipment	266,613
(525)	Acct. 6560 (2210-2230) - Depreciation and Amortization Central Office Equipment (Sum of Lines 510 Through 520)	316,289
(530)	Acct. 6560 (2410) - Depreciation and Amortization Expense -Cable and Wire Facilities	168,202

Universal Service Fund - High Cost Loop Support
Data Collection Form

SAC: 522431
SA Name: Mashell Telecom, Inc.
Region: Western

Data Line	Description	Pending View 2014-1 Amount
Corporate Operating Expenses		
(535)	Acct. 6710 - Executive and Planning Expense - Total	552,410
(540)	Acct. 6710 - Benefits Portion Executive and Planning Expense	103,612
(550)	Acct. 6720 - General Administrative Expense - Total	739,734
(555)	Acct. 6720 - Benefits Portion -General Administrative Expense	62,708
(565)	Total Corporate Operations Expense (Sum of Lines 535 + 550)	1,292,144
Other Expenses and Revenues		
(600)	Benefits Portion of All Operating Expenses - Total	582,916
(610)	Rents Portion of All Operating Expenses - Total	326,698
Taxes		
(650)	Acct. 7200 - Operating Taxes	242,528
IV. PART 36 - COST STUDY DATA		
(700)	Acct. 2410 - Cost Study Average Cable and Wire Facilities	8,838,501
(710)	Cost Study Average Cable and Wire Facilities Cat. 1 - Total Exchange Line C&WF Excluding Wide Band	7,751,021
V. AMORTIZABLE TANGIBLE ASSETS (Refer to instructions prior to completing this section)		
(800)	Acct. 2680 - Amortizable Tangible Assets	-
(805)	Acct. 2680 (2230) - Amortizable Tangible Assets - Central Office Transmission Equipment	-
(810)	Acct. 2680 (2230) - Amortizable Tangible Assets - Central Office Transmission Equipment Allocated to Category 4.13	-
(815)	Acct. 2680 (2410) - Amortizable Tangible Assets - Cable and Wire Facilities	-
(820)	Acct. 2680 (2410) - Amortizable Tangible Assets - Cable and Wire Facilities Allocated to Category 1	-
(830)	Acct. 6560 (2680) - Depreciation and Amortization Expense -Amortizable Tangible Assets	-
	Sum of Data Collection Inputs	90,129,144
VI. COMMENTS/SIGNIFICANT CHANGE EXPLANATION		
VII. RENT REVENUE: OFFSET TO EXPENSE		
(1)	Account 6120 - General Support Expense	-
(2)	Account 6210 - Central Office Switching Expense	-
(3)	Account 6220 - Central Office Operator Expense	-
(4)	Account 6230 - Central Office Transmission Expense	-
(5)	Account 6310 - Information Orig/Term Expense	-
(6)	Account 6410 - Cable & Wire Facilities Expense	-
	TOTAL	-

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

7/20/2013

SAC: 522431

SA Name: Mashell Telecom, Inc.

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>	

Universal Service Fund
Data Collection Form

7/20/2013

SAC: 522431

SA Name: Mashell Telecom, Inc.

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>
(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>	

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 2012-1 Amount</u>	<u>Data Line</u>	<u>Pending View 2013-1 Amount</u>	<u>Data Source</u>
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>	

Universal Service Fund
Data Collection Form

7/20/2013

SAC: 522431

SA Name: Mashell Telecom, Inc.

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>
(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	

Universal Service Fund
Data Collection Form

7/20/2013

SAC: 522431

SA Name: Mashell Telecom, Inc.

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>
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	

Universal Service Fund
Data Collection Form

7/20/2013

SAC: 522431

SA Name: Mashell Telecom, Inc.

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>
(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>	

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 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>	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