

August 24, 2007

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

RE: Mashell Telecom, Inc. ETC Certification and Report

Via Email: TZawisla@utc.wa.gov

Dear Ms. Washburn:

Pursuant to a request by Commission Staff, Mashell Telecom, Inc. hereby substitutes Report No. 3 as follows:

Report 3: WAC 480-213-070(4):

The Company reports that during the calendar year 2006, the Company did not receive from either 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.

Sincerely,

Danielle Clausen Accountant

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cc: Skip Haynes Richard Finnigan