

July 31, 2020

VIA E-FILING

Mr. Mark L. Johnson, Executive Director & Secretary
Washington Utilities and Transportation Commission
621 Woodland Square Loop SET
Lacey, WA 98503

Received
Records Management
07/31/20 12:40
State Of WASH.
UTIL. AND TRANSP.
COMMISSION

Re: 2020 ETC Certification - Request for Certification
Pursuant to WAC 480-123-060 and 47C.F.R.
§54.314 Docket UT-200599

Dear Mr. Johnson:

Pursuant to the reports previously filed under Docket UT-200599, Mashell Telecom, Inc. is submitting the 2019 and 2020 NECA-1 reports as required by WAC 480-123-70(1)(a).

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

Sincerely,

Danielle Clausen

Danielle Clausen

Enclosures





SUMMARY

Applies to Period:	Year End 12/2018	Reg: 6	WESTERN	Subset: 3
Contact Name:	Danielle Clausen	MSM: 000032940	Mark Novy	
Contact Phone:	(360) 832-4130	OO: *****		
Soft Edit:	Y	Co: 000002431	Mashell Telecom, Inc.	
		SAR: 522431	MASHELL TELECOM INC	

	Current Year End 12/2018	Prior Year End 12/2017	% Chg	Amount Change	See Note
General Impact Tests					
1. SA Cost Per Loop	1,740.28	1,469.23	18.45	271.05	C
A. Growth From Loops				176.27	C1A
B. Growth From Costs				94.78	
2. Estimated Expense Adj	628,735	502,192	25.20	126,543	
A. Growth From Loops				57,952	
B. Growth From Costs				68,591	
3. Impact on NACPL	1,077.71	1,077.63	0.01	0.073992	
A. Growth From Loops				0.039604	
B. Growth From Costs				0.034388	

General Information

4. Unseparated RRQ	1,945,631	1,827,723	6.45	117,908	
5. USF Loops	1,111	1,234	-9.97	-123	
6. Total Loops	1,118	1,244	-10.13	-126	
			% Impact on C/L	\$ Impact on C/L	
7. Cat 1 Factor	0.385341	0.475362	4.74	12.84	
8. Cat 4.13 Factor	0.403091	0.417200	-1.85	-5.01	
9. Cat 1 To 2001 Factor	0.246165	0.271978	-15.57	-42.20	
10. Cat 4.13 To 2001 Factor	0.095626	0.117087	-12.94	-35.08	

Other Information			% Change	Amount Change
Consumer Broadband-Only Loops	1,725	1,362	26.65	363

Note(s): Line 2 (Current and Prior Year) uses an Official View NACPL of \$ 647.87 Pro Rata Factor of .781929



COST PER LOOP ANALYSIS

Applies to Period:	Year End 12/2018	Reg: 6	WESTERN	Subset: 3
Contact Name:	Danielle Clausen	MSM: 000032940	Mark Novy	
Contact Phone:	(360) 832-4130	OO: *****		
Soft Edit:	Y	Co: 000002431	Mashell Telecom, Inc.	
		SAR: 522431	MASHELL TELECOM INC	

Detail Impact Tests	Cost Per Loop Current Year End 12/2018	Cost Per Loop Prior Year End 12/2017	% Impact on Growth From Cost	\$ Impact on Growth From Cost	See Note
11C. CWF - Net Plant	341.60	189.26	124.23	117.74	C11
12C. COE - Net Plant	49.09	55.48	-11.99	-11.36	
13C. CWF - Plant	654.84	526.29	65.65	62.22	
14C. COE - Plant	254.38	226.57	2.16	2.05	
15C. CWF - Accum Depre	-314.42	-341.99	62.69	59.42	
16C. COE - Accum Depre	-206.26	-178.39	-7.36	-6.98	
17C. CWF Net Non Oper Tax	-3.38	0.27	-3.49	-3.31	
18C. COE Net Non Oper Tax	-0.81	5.28	-6.34	-6.01	
19C. CWF Accum Amort/Inv	4.56	4.70	-0.63	-0.60	
20C. COE Accum Amort/Inv	1.77	2.02	-0.45	-0.43	
21C. CWF - Facil. Exp	203.48	170.91	12.62	11.96	
22C. COE- Maint. SW	25.01	25.69	-3.39	-3.21	
23C. COE- Maint-Op System	0.00	0.00	0.00	0.00	
24C. COE- Maint. - Trans.	147.07	117.87	15.09	14.30	
25C. CWF- Network Support	3.22	6.53	-3.84	-3.64	
26C. COE- Network Support	1.25	2.81	-1.78	-1.69	
27C. CWF General Support	63.06	60.97	-4.53	-4.30	
28C. COE General Support	24.50	26.25	-4.46	-4.23	
29C. CWF Network Oper	109.70	97.57	1.07	1.02	
30C. COE Network Oper	42.61	42.00	-3.91	-3.71	
31C. CWF Depr. and Amort.	132.16	103.01	16.64	15.77	
32C. COE Depr. and Amort.	206.37	177.68	8.21	7.78	
33C. CWF Exec & Planning	87.37	95.61	-18.03	-17.09	
34C. COE Exec & Planning	33.94	41.16	-11.24	-10.66	
35C. CWF General Admin.	116.06	123.20	-19.94	-18.90	
36C. COE General Admin.	45.09	53.04	-13.21	-12.52	
37C. CWF Operating Taxes	49.17	24.01	21.29	20.18	
38C. COE Operating Taxes	19.10	10.34	7.21	6.83	
39C. CWF Ben Ttl Oper Exp	11.38	19.69	-9.98	-9.46	
40C. COE Ben Ttl Oper Exp	4.42	8.47	-4.75	-4.50	
41C. CWF Rents-Ttl Op Exp	17.73	12.35	3.78	3.58	
42C. COE Rents-Ttl Op Exp	6.89	5.32	0.92	0.87	



EXPENSE ADJUSTMENT ANALYSIS

Applies to Period:	Year End	12/2018	Reg:	6	WESTERN	Subset:	3
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Soft Edit:	Y		Co:	000002431	Mashell Telecom, Inc.		
			SAR:	522431	MASHELL TELECOM INC		

Detail Impact Tests	Cost Current Year End 12/2018	Cost Prior Year End 12/2017	% Impact on Growth From Cost	\$ Impact on Growth From Cost	See Note
11E. CWF - Net Plant	381,906	235,436	124.22	85,206	
12E. COE - Net Plant	54,878	69,015	-11.99	-8,224	
13E. CWF - Plant	732,107	654,700	65.65	45,030	
14E. COE - Plant	284,398	281,849	2.16	1,483	
15E. CWF - Accum Depre	-351,523	-425,439	62.69	42,999	
16E. COE - Accum Depre	-230,601	-221,921	-7.36	-5,049	
17E. CWF Net Non Oper Tax	-3,780	331	-3.49	-2,392	
18E. COE Net Non Oper Tax	-902	6,571	-6.34	-4,347	
19E. CWF Accum Amort/Inv	5,101	5,845	-0.63	-433	
20E. COE Accum Amort/Inv	1,982	2,516	-0.45	-311	
21E. CWF - Facil. Exp	227,492	212,617	12.62	8,653	
22E. COE- Maint. SW	27,959	31,958	-3.39	-2,327	
23E. COE- Maint-Op System	0	0	0.00	0	
24E. COE- Maint. - Trans.	164,428	146,633	15.09	10,352	
25E. CWF- Network Support	3,603	8,127	-3.84	-2,632	
26E. COE- Network Support	1,399	3,499	-1.78	-1,222	
27E. CWF General Support	70,502	75,846	-4.53	-3,109	
28E. COE General Support	27,387	32,652	-4.47	-3,063	
29E. CWF Network Oper	122,642	121,376	1.07	736	
30E. COE Network Oper	47,642	52,253	-3.91	-2,682	
31E. CWF Depr. and Amort.	147,756	128,140	16.64	11,411	
32E. COE Depr. and Amort.	230,720	221,039	8.21	5,632	
33E. CWF Exec & Planning	97,681	118,938	-18.03	-12,366	
34E. COE Exec & Planning	37,945	51,203	-11.24	-7,713	
35E. CWF General Admin.	129,760	153,266	-19.94	-13,674	
36E. COE General Admin.	50,407	65,981	-13.21	-9,060	
37E. CWF Operating Taxes	54,971	29,869	21.29	14,602	
38E. COE Operating Taxes	21,354	12,859	7.20	4,941	
39E. CWF Ben Ttl Oper Exp	12,726	24,489	-9.98	-6,843	
40E. COE Ben Ttl Oper Exp	4,944	10,543	-4.75	-3,257	
41E. CWF Rents-Ttl Op Exp	19,827	15,368	3.78	2,594	
42E. COE Rents-Ttl Op Exp	7,702	6,616	0.92	631	



EXCEPTION REPORT

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Soft Edit:	Y		Co:	000002431	Mashell Telecom, Inc.		
			SAR:	522431	MASHELL TELECOM INC		

Note No.	Data Line	Current Year End 12/2018	Prior Year End 12/2017	% Chg	Amount Change
1A Growth From Loops					
	060 Total Loops	1,118	1,244	-10.13	-126
	070 USF Loops	1,111	1,234	-9.97	-123
11 CWF - Net Plant					
	A Cost Per Loop	341.60	189.26	80.49	152.34
	B Cost	381,906	235,436	62.21	146,470
	060 Total Loops	1,118	1,244	-10.12	-126
CWF- Plant					
	255 Account 2410	18,764,394	13,274,855	41.35	5,489,539
	820 2680 (Cat 1)	0	0	0.00	0
	700 Cos.Stu.CWF	18,764,394	13,274,855	41.35	5,489,539
	710 Co.Stu.Cat1	7,230,697	6,310,357	14.58	920,340
CWF- Accum Depr, Def Tax,					
	280 3100 (2410)	9,009,753	8,626,310	4.44	383,443
	330 4340 (2410)	96,894	-6,715	-1,542.94	103,609
	815 2680 (2410)	0	0	0.00	0
	800 2680 Total	0	10,274	-100.00	-10,274
	195 Account 3400	10,274	10,274	0.00	0
	Cat 1 Factor("A")	0.385341	0.475362	-18.94	-0.090021
	255 Account 2410	18,764,394	13,274,855	41.35	5,489,539
	820 2680 (Cat 1)	0	0	0.00	0
	700 Cos.Stu.CWF	18,764,394	13,274,855	41.35	5,489,539
	710 Co.Stu.Cat1	7,230,697	6,310,357	14.58	920,340
	815 2680 (2410)	0	0	0.00	0
CWF- Inventor					
	170 Account 1220	204,661	207,122	-1.18	-2,461
	Cat 1 to 2001("C")	0.246165	0.271978	-9.49	-0.025813
	160 Account 2001	29,373,376	23,201,742	26.59	6,171,634
	255 Account 2410	18,764,394	13,274,855	41.35	5,489,539
	700 Cos.Stu.CWF	18,764,394	13,274,855	41.35	5,489,539
	710 Co.Stu.Cat1	7,230,697	6,310,357	14.58	920,340
	820 2680 (Cat 1)	0	0	0.00	0



COMMENTS

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Dash Reference Year End

Note: Please provide an explanation for any data lines contributing to the overall change in the report lines.