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September 30, 2014

VIA E-FILING

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

Re: Mashell Telecom, Inc. - Fifth Revised Sheet No. 103.1 Canceling Fourth Revised Sheet No. 103.1.

Dear Mr. King:

Attached you will find the above-referenced tariff sheet. The purpose of this filing is to increase the monthly Residential Exchange Access Line Service Option A and B to \$16.00 from its current rate of \$14.00 (14.28%) effective November 1, 2014.

The overall annual revenue effect for the Company is an increase of \$51,120.

This filing conforms the Company's tariff to the "urban rate floor" provisions of FCC Order No. 11-161. In the course of that Order, the Federal Communications Commission adopted new rules concerning the universal service program. The effect of those rules is to penalize any company whose residential rate is less than \$16.00 on December 1, 2014. The penalty is a dollar-for-dollar reduction in universal service support for the Company's operations.

In Docket UT-141533, the Company filed financial information concerning its operations. In discussion with Commission Staff, this filing will be based upon the information that the Company has filed in Docket UT-141533. As a result of using the financial information filed by the Company in Docket UT-141533, the Company believes this complies with the filing requirements of WAC 480-120-339.

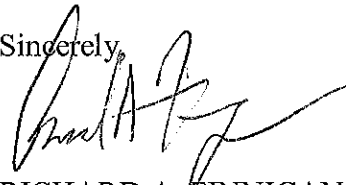
The Notice to customers is attached and includes additional information concerning the filing. The Notice was mailed to customers prior to the date of this letter.

Steven King  
September 30, 2014  
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The undersigned has authority to issue and file tariff sheets on behalf Mashell Telecom,  
Inc.

Thank you for your attention to this matter.

Sincerely,

A handwritten signature in black ink, appearing to read "Richard A. Finnigan", written in a cursive style.

RICHARD A. FINNIGAN

RAF/cs  
Enclosures

cc: Clients (via e-mail)