

July 31, 2015

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: 2015 ETC Certification - Request for Certification Pursuant to WAC 480-123-060 and 47C.F.R. §54.314
Docket UT-151305

Dear Mr. King:

Pursuant to the reports previously filed under Docket UT-151305, Mashell Telecom, Inc. is submitting the 2015 NECA-1 report 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

Enclosures





SUMMARY

Applies to Period:	Year End	12/2014	Reg:	6	WESTERN	Subset:	3
Contact Name:	Danielle Clausen		MSM:	020007494	Melody Crane		
Contact Phone:	(360) 832-4130		OO:	*****			
Soft Edit:	Y		Co:	000002431	Mashell Telecom, Inc.		
			SAR:	522431	MASHELL TELECOM INC		

	Current Year End 12/2014	Prior Year End 12/2013	% Chg	Amount Change	See Note
General Impact Tests					
1. SA Cost Per Loop	1,054.95	979.25	7.73	75.70	C
A. Growth From Loops				41.25	C1A
B. Growth From Costs				34.45	
2. Estimated Expense Adj	606,534	470,696	28.86	135,838	
A. Growth From Loops				62,744	
B. Growth From Costs				73,094	
3. Impact on NACPL	912.49	912.44	0.01	0.049865	
A. Growth From Loops				0.025369	
B. Growth From Costs				0.024496	
General Information					
4. Unseparated RRQ	2,877,892	2,780,089	3.52	97,803	
5. USF Loops	2,718	2,829	-3.92	-111	
6. Total Loops	2,728	2,839	-3.91	-111	
			% Impact on C/L	\$ Impact on C/L	
7. Cat 1 Factor	0.898252	0.876961	-4.20	-3.18	
8. Cat 4.13 Factor	0.544740	0.550392	-0.94	-0.71	
9. Cat 1 To 2001 Factor	0.539930	0.528806	13.66	10.34	
10. Cat 4.13 To 2001 Factor	0.159651	0.159563	0.11	0.08	

Note(s): Line 2 (Current and Prior Year) uses an Official View NACPL of \$ 632.93
Corporate Operations Expenses are limited for this study area.



COST PER LOOP ANALYSIS

Applies to Period:	Year End	12/2014	Reg:	6	WESTERN	Subset:	3
Contact Name:	Danielle Clausen		MSM:	020007494	Melody Crane		
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 12/2014	Cost Per Loop Prior Year End 12/2013	% Impact on Growth From Cost	\$ Impact on Growth From Cost	See Note
11C. CWF - Net Plant	35.07	39.15	-15.83	-5.45	
12C. COE - Net Plant	10.62	14.45	-12.34	-4.25	
13C. CWF - Plant	328.62	308.23	21.90	7.54	
14C. COE - Plant	97.17	93.01	1.06	0.37	
15C. CWF - Accum Depre	-297.19	-273.07	-36.28	-12.50	
16C. COE - Accum Depre	-87.85	-80.61	-11.02	-3.80	
17C. CWF Net Non Oper Tax	1.06	1.52	-1.45	-0.50	
18C. COE Net Non Oper Tax	0.53	1.32	-2.33	-0.80	
19C. CWF Accum Amort/Inv	2.57	2.47	0.01	0.00	
20C. COE Accum Amort/Inv	0.76	0.74	-0.04	-0.01	
21C. CWF - Facil. Exp	93.89	88.51	4.94	1.70	
22C. COE- Maint. SW	28.59	53.27	-74.89	-25.80	
23C. COE- Maint-Op System	0.00	0.00	0.00	0.00	
24C. COE- Maint. - Trans.	59.11	33.87	66.58	22.94	
25C. CWF- Network Support	1.52	2.51	-3.04	-1.05	
26C. COE- Network Support	0.45	0.76	-0.94	-0.32	
27C. CWF General Support	37.65	35.82	1.05	0.36	
28C. COE General Support	11.13	10.81	-0.32	-0.11	
29C. CWF Network Oper	46.05	41.42	8.22	2.83	
30C. COE Network Oper	13.62	12.50	1.70	0.59	
31C. CWF Depr. and Amort.	54.28	51.96	0.60	0.21	
32C. COE Depr. and Amort.	47.79	61.32	-44.69	-15.39	
33C. CWF Exec & Planning	86.88	83.60	-0.31	-0.11	
34C. COE Exec & Planning	25.69	25.22	-1.56	-0.54	
35C. CWF General Admin.	133.27	126.11	5.67	1.95	
36C. COE General Admin.	39.41	38.05	-0.54	-0.19	
37C. CWF Operating Taxes	43.22	49.91	-24.32	-8.38	
38C. COE Operating Taxes	12.78	15.06	-8.07	-2.78	
39C. CWF Ben Ttl Oper Exp	134.96	108.58	61.28	21.11	
40C. COE Ben Ttl Oper Exp	39.91	32.76	16.21	5.58	
41C. CWF Rents-Ttl Op Exp	96.65	60.85	92.94	32.02	
42C. COE Rents-Ttl Op Exp	28.58	18.36	26.41	9.10	



EXPENSE ADJUSTMENT ANALYSIS

Applies to Period:	Year End	12/2014	Reg:	6	WESTERN	Subset:	3
Contact Name:	Danielle Clausen		MSM:	020007494	Melody Crane		
Contact Phone:	(360) 832-4130		OO:	*****			
Soft Edit:	Y		Co:	000002431	Mashell Telecom, Inc.		
			SAR:	522431	MASHELL TELECOM INC		

	Cost Current Year End 12/2014	Cost Prior Year End 12/2013	% Impact on Growth From Cost	\$ Impact on Growth From Cost	See Note
Detail Impact Tests					
11E. CWF - Net Plant	95,671	111,149	-15.83	-11,568	
12E. COE - Net Plant	28,970	41,035	-12.34	-9,017	
13E. CWF - Plant	896,484	875,065	21.90	16,007	
14E. COE - Plant	265,080	264,044	1.06	774	
15E. CWF - Accum Depre	-810,730	-775,249	-36.28	-26,517	
16E. COE - Accum Depre	-239,642	-228,864	-11.02	-8,055	
17E. CWF Net Non Oper Tax	2,901	4,323	-1.45	-1,063	
18E. COE Net Non Oper Tax	1,457	3,740	-2.34	-1,707	
19E. CWF Accum Amort/Inv	7,017	7,009	0.01	6	
20E. COE Accum Amort/Inv	2,075	2,115	-0.04	-30	
21E. CWF - Facil. Exp	256,122	251,290	4.94	3,611	
22E. COE- Maint. SW	77,992	151,237	-74.89	-54,741	
23E. COE- Maint-Op System	0	0	0.00	0	
24E. COE- Maint. - Trans.	161,264	96,143	66.58	48,668	
25E. CWF- Network Support	4,148	7,121	-3.04	-2,222	
26E. COE- Network Support	1,226	2,149	-0.94	-690	
27E. CWF General Support	102,722	101,699	1.05	764	
28E. COE General Support	30,374	30,687	-0.32	-234	
29E. CWF Network Oper	125,631	117,593	8.22	6,007	
30E. COE Network Oper	37,148	35,483	1.70	1,244	
31E. CWF Depr. and Amort.	148,089	147,507	0.60	435	
32E. COE Depr. and Amort.	130,378	174,083	-44.69	-32,664	
33E. CWF Exec & Planning	237,019	237,327	-0.31	-230	
34E. COE Exec & Planning	70,084	71,612	-1.56	-1,142	
35E. CWF General Admin.	363,561	358,015	5.67	4,145	
36E. COE General Admin.	107,501	108,028	-0.54	-394	
37E. CWF Operating Taxes	117,901	141,689	-24.32	-17,778	
38E. COE Operating Taxes	34,862	42,754	-8.07	-5,898	
39E. CWF Ben Ttl Oper Exp	368,181	308,249	61.28	44,790	
40E. COE Ben Ttl Oper Exp	108,867	93,012	16.21	11,849	
41E. CWF Rents-Ttl Op Exp	263,656	172,760	92.94	67,932	
42E. COE Rents-Ttl Op Exp	77,960	52,129	26.41	19,305	



EXCEPTION REPORT

Applies to Period:	Year End	12/2014	Reg:	6	WESTERN	Subset:	3
Contact Name:	Danielle Clausen		MSM:	020007494	Melody Crane		
Contact Phone:	(360) 832-4130		OO:	*****			
Soft Edit:	Y		Co:	000002431	Mashell Telecom, Inc.		
			SAR:	522431	MASHELL TELECOM INC		

Note No.	Data Line	Current Year End 12/2014	Prior Year End 12/2013	% Chg	Amount Change
1A Growth From Loops					
	060 Total Loops	2,728	2,839	-3.91	-111
	070 USF Loops	2,718	2,829	-3.92	-111



COMMENTS

Applies to Period:	Year End	12/2014	Reg:	6	WESTERN	Subset:	3
Contact Name:	Danielle Clausen		MSM:	020007494	Melody Crane		
Contact Phone:	(360) 832-4130		OO:	*****			
Soft Edit:	Y		Co:	000002431	Mashell Telecom, Inc.		
			SAR:	522431	MASHELL TELECOM INC		

Dash Reference Year End

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



USF2030 ACCOUNT VARIANCE REPORT
FOR DASH REFERENCE 2015-1 AS OF 201504

Applies to Period:	Year End 12/2014	Reg: 6	WESTERN	Subset 3
Contact Name:	Danielle Clausen	MSM: 020007494	Melody Crane	
Contact Phone:	(360)-832-4130 Ext:	OO: *****		
Release Status:	Special Released	Co: 000002431	Mashell Telecom, Inc.	
Soft Edit Status:	Failed Edit	SAR: 522431	MASHELL TELECOM INC	

Description	Year End 12/2014 Pending	Year End 12/2013 Latest	Dollar Difference	Percentage Variance
060 Total Loops	2,728	2,839	-111	-4
070 Cat. 1.3 Loops	2,718	2,829	-111	-4
160 Account 2001	14,758,852	14,709,280	49,572	0
170 Account 1220	115,523	117,813	-2,290	-2
190 Account 3100	13,454,290	13,035,973	418,317	3
195 Account 3400	9,204	6,635	2,569	39
210 Account 4340	21,649	-25,413	47,062	-185
220 Net Plant Investment	1,389,232	1,809,898	-420,666	-23
230 Account 2210	581,158	584,115	-2,957	-1
235 Account 2220	0	0	0	0
240 Account 2230	3,744,340	3,680,220	64,120	2
245 Total Central Office	4,325,498	4,264,335	61,163	1
250 Ckt Equip Cat 4.13	2,356,270	2,347,058	9,212	0
255 Account 2410	8,871,391	8,869,675	1,716	0
260 Account 3100 (2210)	521,936	477,004	44,932	9
265 Account 3100 (2220)	0	0	0	0
270 Account 3100 (2230)	3,388,460	3,219,174	169,286	5
275 Account 3100 (2210-2230)	3,910,396	3,696,178	214,218	6
280 Account 3100 (2410)	8,022,796	7,857,932	164,864	2
*310 Account 4340 (2210)	-49,039	-85,794	36,755	-43
315 Account 4340 (2220)	0	0	0	0
320 Account 4340 (2230)	25,269	25,386	-117	0
325 Account 4340 (2210-2230)	-23,770	-60,408	36,638	-61
*330 Account 4340 (2410)	-28,707	-43,823	15,116	-34
335 Account 6110 Total	9,874	16,609	-6,735	-41
340 Account 6110 Benefits	2,192	3,142	-950	-30
345 Account 6110 Rents	0	0	0	0
350 Account 6120 Total	497,343	485,902	11,441	2
355 Account 6120 Benefits	34,329	28,677	5,652	20
360 Account 6120 Rents	272,764	264,907	7,857	3
365 Account 6210 Total	158,319	321,220	-162,901	-51
370 Account 6210 Benefits	15,146	46,439	-31,293	-67
375 Account 6210 Rents	0	0	0	0
380 Account 6220 Total	0	0	0	0
385 Account 6220 Benefits	0	0	0	0
390 Account 6220 Rents	0	0	0	0
395 Account 6230 Total	328,304	193,100	135,204	70
400 Account 6230 Benefits	32,266	18,419	13,847	75
405 Account 6230 Rents	0	0	0	0
410 Account 6210-6230	486,623	514,320	-27,697	-5
430 Account 6410 Total	402,255	403,380	-1,125	0
435 Account 6410 Benefits	61,738	61,658	80	0
440 Account 6410 Rents	55,383	55,176	207	0
445 Total Plant Specific	1,396,095	1,420,211	-24,116	-2
450 Account 6530 Total	300,765	284,878	15,887	6

* = Soft Edit Failure



USF2030 ACCOUNT VARIANCE REPORT
FOR DASH REFERENCE 2015-1 AS OF 201504

Applies to Period:	Year End 12/2014	Reg: 6	WESTERN	Subset 3
Contact Name:	Danielle Clausen	MSM: 020007494	Melody Crane	
Contact Phone:	(360)-832-4130 Ext:	OO: *****		
Release Status:	Special Released	Co: 000002431	Mashell Telecom, Inc.	
Soft Edit Status:	Failed Edit	SAR: 522431	MASHELL TELECOM INC	

Description	Year End 12/2014 Pending	Year End 12/2013 Latest	Dollar Difference	Percentage Variance
455 Account 6530 Benefits	68,084	62,504	5,580	9
510 Account 6560 (2210)	55,876	49,677	6,199	12
515 Account 6560 (2220)	0	0	0	0
520 Account 6560 (2230)	183,464	266,613	-83,149	-31
525 Account 6560 (2210-2230)	239,340	316,290	-76,950	-24
530 Account 6560 (2410)	164,864	168,202	-3,338	-2
535 Account 6710 Total	542,702	552,410	-9,708	-2
540 Account 6710 Benefits	103,721	103,612	109	0
550 Account 6720 Total	729,230	739,734	-10,504	-1
555 Account 6720 Benefits	55,882	62,708	-6,826	-11
565 Sum of Lines 535 + 550	1,271,932	1,292,144	-20,212	-2
600 Ben. Por. of all Op. Exp.	681,905	582,916	98,989	17
610 Rent Por. of all Op. Exp.	488,316	326,698	161,618	49
650 Account 7200 Other Taxes	218,363	267,942	-49,579	-19
700 2410 (C S Total CWF - AV)	8,870,533	8,838,501	32,032	0
710 2410 (C S CWF - Cat.1)	7,967,972	7,751,021	216,951	3
800 Account 2680 Total	0	0	0	0
805 Account 2680 (2230)	0	0	0	0
810 Account 2680 (Cat. 4.13)	0	0	0	0
815 Acc 2680 (2410) Total CWF	0	0	0	0
820 Acc 2680 (2410)CWF-Cat1	0	0	0	0
830 Account 6560 (2680)	0	0	0	0

* = Soft Edit Failure



Applies to Period:	Year End 12/2014	Reg: 6	WESTERN	Subset 3
Contact Name:	Danielle Clausen	MSM: 020007494	Melody Crane	
Contact Phone:	(360)-832-4130 Ext:	OO: *****		
Release Status:	Special Released	Co: 000002431	Mashell Telecom, Inc.	
Soft Edit Status:	Failed Edit	SAR: 522431	MASHELL TELECOM INC	

Description	Pending View	Message
060 Total Loops	2,728	
070 Cat. 1.3 Loops	2,718	
160 Account 2001	14,758,852	
170 Account 1220	115,523	
190 Account 3100	13,454,290	
195 Account 3400	9,204	
210 Account 4340	21,649	
220 Net Plant Investment	1,389,232	
230 Account 2210	581,158	
235 Account 2220	0	
240 Account 2230	3,744,340	
245 Total Central Office	4,325,498	
250 Ckt Equip Cat 4.13	2,356,270	
255 Account 2410	8,871,391	
260 Account 3100 (2210)	521,936	
265 Account 3100 (2220)	0	
270 Account 3100 (2230)	3,388,460	
275 Account 3100 (2210-2230)	3,910,396	
280 Account 3100 (2410)	8,022,796	
310 Account 4340 (2210)	-49,039	Should not be negative
315 Account 4340 (2220)	0	
320 Account 4340 (2230)	25,269	
325 Account 4340 (2210-2230)	-23,770	
330 Account 4340 (2410)	-28,707	Should not be negative
335 Account 6110 Total	9,874	
340 Account 6110 Benefits	2,192	
345 Account 6110 Rents	0	
350 Account 6120 Total	497,343	
355 Account 6120 Benefits	34,329	
360 Account 6120 Rents	272,764	
365 Account 6210 Total	158,319	
370 Account 6210 Benefits	15,146	
375 Account 6210 Rents	0	
380 Account 6220 Total	0	
385 Account 6220 Benefits	0	
390 Account 6220 Rents	0	
395 Account 6230 Total	328,304	
400 Account 6230 Benefits	32,266	
405 Account 6230 Rents	0	
410 Account 6210-6230	486,623	
430 Account 6410 Total	402,255	
435 Account 6410 Benefits	61,738	
440 Account 6410 Rents	55,383	
445 Total Plant Specific	1,396,095	
450 Account 6530 Total	300,765	
455 Account 6530 Benefits	68,084	
510 Account 6560 (2210)	55,876	
515 Account 6560 (2220)	0	
520 Account 6560 (2230)	183,464	



USF1010 ERROR REPORT

Applies to Period:	Year End 12/2014	Reg: 6	WESTERN	Subset 3
Contact Name:	Danielle Clausen	MSM: 020007494	Melody Crane	
Contact Phone:	(360)-832-4130 Ext:	OO: *****		
Release Status:	Special Released	Co: 000002431	Mashell Telecom, Inc.	
Soft Edit Status:	Failed Edit	SAR: 522431	MASHELL TELECOM INC	

Description	Pending View	Message
525 Account 6560 (2210-2230)	239,340	
530 Account 6560 (2410)	164,864	
535 Account 6710 Total	542,702	
540 Account 6710 Benefits	103,721	
550 Account 6720 Total	729,230	
555 Account 6720 Benefits	55,882	
565 Sum of Lines 535 + 550	1,271,932	
600 Ben. Por. of all Op. Exp.	681,905	
610 Rent Por. of all Op. Exp.	488,316	
650 Account 7200 Other Taxes	218,363	
700 2410 (C S Total CWF - AV)	8,870,533	
710 2410 (C S CWF - Cat.1)	7,967,972	
800 Account 2680 Total	0	
805 Account 2680 (2230)	0	
810 Account 2680 (Cat. 4.13)	0	
815 Acc 2680 (2410) Total CWF	0	
820 Acc 2680 (2410)CWF-Cat1	0	
830 Account 6560 (2680)	0	
Control Total:	91,095,774	

Comments: