

July 27, 2016

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: 2016 ETC Certification - Request for Certification Pursuant to WAC 480-123-060 and 47C.F.R. §54.314
Docket UT-160836

Dear Mr. King:

Pursuant to the reports previously filed under Docket UT-160836, Mashell Telecom, Inc. is submitting the 2015 and 2016 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

Enclosures



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: Danielle Clausen
(030) Contact Telephone Number: 1.360.832.4130
(040) USF Data Collection Period: 2016-1

Data Line	Description	Pending View 2016-1 Amount
II. WORKING LOOPS		
(060)	Total Loops (Cat. 1.1, 1.2 and 1.3)	2,669
(070)	Category 1.3 Loops (Excluding Cat. 1.3 TWX Loops)	2,659
III. INVESTMENT, EXPENSE AND TAXES		
Net Plant Investment		
(160)	Acct. 2001 - Telephone Plant in Service	16,464,807
(170)	Acct. 1220 - Materials and Supplies	58,562
(190)	Acct. 3100 - Accumulated Depreciation	13,691,599
(195)	Acct. 3400 - Accumulated Amortization Tangible	10,274
(210)	Acct. 4340 - Net Noncurrent Deferred Operating Income Taxes	57,696
(220)	Net Plant Investment (Sum of Lines 160 + 170 Minus Lines 190 Through 210)	2,763,800
Selected Plant Accounts		
(230)	Acct. 2210 - Central Office Switching Equipment	537,941
(235)	Acct. 2220 - Operator System Equipment	-
(240)	Acct. 2230 - Central Office Transmission Equipment	4,649,554
(245)	Total Central Office Equipment (Sum of Lines 230 Through 240)	5,187,495
(250)	Circuit Equipment Category 4.13	2,236,879
(255)	Acct. 2410 - Cable and Wire Facilities Total	8,872,798
(260)	Acct. 3100 (2210) - Accumulated Depreciation Central Office Switching Equipment	525,761
(265)	Acct. 3100 (2220) - Accumulated Depreciation Operator System Equipment	-
(270)	Acct. 3100 (2230) - Accumulated Depreciation Central Office Transmission Equipment	3,266,323
(275)	Acct. 3100 (2210-2230) - Total Accumulated Depreciation Central Office Equipment (Sum of Lines 260 Through 270)	3,792,084
(280)	Acct. 3100 (2410) - Accumulated Depreciation Cable and Wire Facilities	8,187,746
(310)	Acct. 4340 (2210) - Net Noncurrent Deferred Operating Income Taxes - Central Office Switching Equipment	65,613
(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	63,151
(325)	Acct. 4340 (2210-2230) - Net Noncurrent Deferred Operating Income Taxes - Central Office Equipment (Sum of Lines 310 Through 320)	128,764
(330)	Acct. 4340 (2410) - Net Noncurrent Deferred Operating Income Taxes - Cable and Wire Facilities	(4,518)

Universal Service Fund - High Cost Loop Support
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SA Name: Mashell Telecom, Inc.
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Data Line	Description	Pending View 2016-1 Amount
Plant-Specific Operation Expense		
(335)	Acct. 6110 - Network Support Expense Total	9,944
(340)	Acct. 6110 - Benefits Portion of Network Support Expense	4,569
(345)	Acct. 6110 - Rents Portion of Network Support Expense	-
(350)	Acct. 6120 - General Support Expense Total	451,454
(355)	Acct. 6120 - Benefits Portion of General Support Expense	32,356
(360)	Acct. 6120 - Rents Portion of General Support Expense	209,025
(365)	Acct. 6210 - Central Office Switching Expense - Total	205,558
(370)	Acct. 6210 - Benefits Portion of Central Office Switching Expense	9,838
(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	350,841
(400)	Acct. 6230 - Benefits Portion of Central Office Expense -Transmission Equipment	43,192
(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)	556,400
(430)	Acct. 6410 - Cable and Wire Facilities Expense - Total	365,308
(435)	Acct. 6410 - Benefits Portion Cable and Wire Facilities Expense	59,562
(440)	Acct. 6410 - Rents Portion Cable and Wire Facilities Expense	50,183
(445)	Total Plant-Specific Expense (Sum of Lines 335 + 350 + 365 + 380 + 395 + 415 + 430)	1,383,105
Plant-Nonspecific Expense		
(450)	Acct. 6530 - Network Operations Expense - Total	287,249
(455)	Acct. 6530 - Benefits Portion Network Operations Expense	61,384
Depreciation and Amortization Expenses		
(510)	Acct. 6560 (2210) - Depreciation and Amortization Expense -Central Office Switching Equipment	46,931
(515)	Acct. 6560 (2220) - Depreciation and Amortization Expense -Operator System Equipment	-
(520)	Acct. 6560 (2230) - Depreciation and Amortization Expense -Central Office Transmission Equipment	175,055
(525)	Acct. 6560 (2210–2230) - Depreciation and Amortization Central Office Equipment (Sum of Lines 510 Through 520)	221,986
(530)	Acct. 6560 (2410) - Depreciation and Amortization Expense -Cable and Wire Facilities	164,949

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Data Line	Description	Pending View 2016-1 Amount
Corporate Operating Expenses		
(535)	Acct. 6710 - Executive and Planning Expense - Total	599,207
(540)	Acct. 6710 - Benefits Portion Executive and Planning Expense	103,478
(550)	Acct. 6720 - General Administrative Expense - Total	429,693
(555)	Acct. 6720 - Benefits Portion -General Administrative Expense	51,361
(565)	Total Corporate Operations Expense (Sum of Lines 535 + 550)	1,028,900
Other Expenses and Revenues		
(600)	Benefits Portion of All Operating Expenses - Total	500,659
(610)	Rents Portion of All Operating Expenses - Total	259,208
Taxes		
(650)	Acct. 7200 - Operating Taxes	267,675
IV. PART 36 - COST STUDY DATA		
(700)	Acct. 2410 - Cost Study Average Cable and Wire Facilities	8,872,095
(710)	Cost Study Average Cable and Wire Facilities Cat. 1 - Total Exchange Line C&WF Excluding Wide Band	8,097,486
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	95,460,306
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	-

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I. EXCHANGE CARRIER/DATA IDENTIFICATION

(010) Study Area Code: 522431
 (020) Contact Name: Danielle Clausen
 (030) Contact Telephone Number: 1.360.832.4130
 (040) USF Data Collection Period: 2015-1

Data Line	Description	Pending View 2015-1 Amount
II. WORKING LOOPS		
(060)	Total Loops (Cat. 1.1, 1.2 and 1.3)	2,728
(070)	Category 1.3 Loops (Excluding Cat. 1.3 TWX Loops)	2,718
III. INVESTMENT, EXPENSE AND TAXES		
Net Plant Investment		
(160)	Acct. 2001 - Telephone Plant in Service	14,758,852
(170)	Acct. 1220 - Materials and Supplies	115,523
(190)	Acct. 3100 - Accumulated Depreciation	13,454,290
(195)	Acct. 3400 - Accumulated Amortization Tangible	9,204
(210)	Acct. 4340 - Net Noncurrent Deferred Operating Income Taxes	21,649
(220)	Net Plant Investment (Sum of Lines 160 + 170 Minus Lines 190 Through 210)	1,389,232
Selected Plant Accounts		
(230)	Acct. 2210 - Central Office Switching Equipment	581,158
(235)	Acct. 2220 - Operator System Equipment	-
(240)	Acct. 2230 - Central Office Transmission Equipment	3,744,340
(245)	Total Central Office Equipment (Sum of Lines 230 Through 240)	4,325,497
(250)	Circuit Equipment Category 4.13	2,356,270
(255)	Acct. 2410 - Cable and Wire Facilities Total	8,871,391
(260)	Acct. 3100 (2210) - Accumulated Depreciation Central Office Switching Equipment	521,936
(265)	Acct. 3100 (2220) - Accumulated Depreciation Operator System Equipment	-
(270)	Acct. 3100 (2230) - Accumulated Depreciation Central Office Transmission Equipment	3,388,460
(275)	Acct. 3100 (2210-2230) - Total Accumulated Depreciation Central Office Equipment (Sum of Lines 260 Through 270)	3,910,396
(280)	Acct. 3100 (2410) - Accumulated Depreciation Cable and Wire Facilities	8,022,796
(310)	Acct. 4340 (2210) - Net Noncurrent Deferred Operating Income Taxes - Central Office Switching Equipment	(49,039)
(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	25,269
(325)	Acct. 4340 (2210-2230) - Net Noncurrent Deferred Operating Income Taxes - Central Office Equipment (Sum of Lines 310 Through 320)	(23,770)
(330)	Acct. 4340 (2410) - Net Noncurrent Deferred Operating Income Taxes - Cable and Wire Facilities	(28,707)

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Data Line	Description	Pending View 2015-1 Amount
Plant-Specific Operation Expense		
(335)	Acct. 6110 - Network Support Expense Total	9,874
(340)	Acct. 6110 - Benefits Portion of Network Support Expense	2,192
(345)	Acct. 6110 - Rents Portion of Network Support Expense	-
(350)	Acct. 6120 - General Support Expense Total	497,343
(355)	Acct. 6120 - Benefits Portion of General Support Expense	34,329
(360)	Acct. 6120 - Rents Portion of General Support Expense	272,764
(365)	Acct. 6210 - Central Office Switching Expense - Total	158,319
(370)	Acct. 6210 - Benefits Portion of Central Office Switching Expense	15,146
(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	328,304
(400)	Acct. 6230 - Benefits Portion of Central Office Expense -Transmission Equipment	32,266
(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)	486,623
(430)	Acct. 6410 - Cable and Wire Facilities Expense - Total	402,255
(435)	Acct. 6410 - Benefits Portion Cable and Wire Facilities Expense	61,738
(440)	Acct. 6410 - Rents Portion Cable and Wire Facilities Expense	55,383
(445)	Total Plant-Specific Expense (Sum of Lines 335 + 350 + 365 + 380 + 395 + 415 + 430)	1,396,095
Plant-Nonspecific Expense		
(450)	Acct. 6530 - Network Operations Expense - Total	300,765
(455)	Acct. 6530 - Benefits Portion Network Operations Expense	68,084
Depreciation and Amortization Expenses		
(510)	Acct. 6560 (2210) - Depreciation and Amortization Expense -Central Office Switching Equipment	55,876
(515)	Acct. 6560 (2220) - Depreciation and Amortization Expense -Operator System Equipment	-
(520)	Acct. 6560 (2230) - Depreciation and Amortization Expense -Central Office Transmission Equipment	183,464
(525)	Acct. 6560 (2210-2230) - Depreciation and Amortization Central Office Equipment (Sum of Lines 510 Through 520)	239,340
(530)	Acct. 6560 (2410) - Depreciation and Amortization Expense -Cable and Wire Facilities	164,864

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SA Name: Mashell Telecom, Inc.
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Data Line	Description	Pending View 2015-1 Amount
Corporate Operating Expenses		
(535)	Acct. 6710 - Executive and Planning Expense - Total	542,702
(540)	Acct. 6710 - Benefits Portion Executive and Planning Expense	103,721
(550)	Acct. 6720 - General Administrative Expense - Total	729,230
(555)	Acct. 6720 - Benefits Portion -General Administrative Expense	55,882
(565)	Total Corporate Operations Expense (Sum of Lines 535 + 550)	1,271,932
Other Expenses and Revenues		
(600)	Benefits Portion of All Operating Expenses - Total	681,905
(610)	Rents Portion of All Operating Expenses - Total	488,316
Taxes		
(650)	Acct. 7200 - Operating Taxes	149,652
IV. PART 36 - COST STUDY DATA		
(700)	Acct. 2410 - Cost Study Average Cable and Wire Facilities	8,870,533
(710)	Cost Study Average Cable and Wire Facilities Cat. 1 - Total Exchange Line C&WF Excluding Wide Band	7,967,972
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	91,027,065
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	-