

March 28, 2013

VIA E-FILING

David Danner, Executive Director and Secretary
Washington Utilities and Transportation Commission
1300 S. Evergreen Park Drive SW
Olympia, WA 98504-7250

RE: Mashell Telecom, Inc. – Tariff WN U-3
Fourth Revised Sheet No. 103.1 Canceling Third Revised Sheet No. 103.1

Dear Mr. Danner:

Enclosed is the above-referenced tariff sheet. The purpose of this filing is to increase our residential Local Exchange Access Line Service rates to the \$14 per line 2013 Urban Rate Floor established by the FCC pursuant to FCC Order No. 11-161. These rate increases are required in order for the Company to maintain the optimal level of Universal Service Support. We are also increasing our Business Access Line Rate for Option B (Measured Service) by the same amount so that rate will be in proportion to the residential service rates. Otherwise business rates for this option would be significantly less than residential rates.

The changes are summarized below:

- Residential Service Option A (Flat Rate) - Increase from \$13.75 to \$14.00. This is a \$0.25 increase or approximately 2%.
- Residential Service Option B (Measured Service) - Increase from \$6.00 to \$14.00. The first 30 calls per month are included. Additional calls are \$0.15 each. This is an \$8 or approximately 133% increase.
- Business Service Option B (Measured Service) - Increase from \$10.75 to \$18.75. The first 30 calls per month are included. Additional calls are \$0.15 each. This is an \$8 or approximately 74% increase.

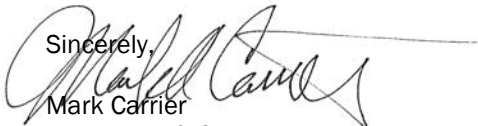
All affected customers are being notified 30 or more days prior to the 5/1/13 effective date. Copies of the notices for each of these changes are attached.

In Docket UT-110858, 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-110858. As a result of using the financial information filed by the Company in Docket UT-110858, the Company is requesting a waiver of the filing requirements of WAC 480-07-160.

For your information, since the Residential Measured Service will be the same rates as the Residential Service Flat Rate, the Company expects customers to migrate to the Flat Rate Service. The Residential Measured Service will be dropped when there are no more customers on that service.

If there are questions I can be reached by any method listed below.

Sincerely,



Mark Carrier
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