

July 27, 2017

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: 2017 ETC Certification - Request for Certification Pursuant to WAC 480-
123-060 and 47C.F.R. §54.314
Docket UT-170725

Dear Mr. King:

Pursuant to the reports previously filed under Docket UT-170725, Mashell Telecom, Inc. is submitting the 2016 and 2017 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





SUMMARY

Applies to Period:	Year End 12/2016	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 12/2016	Prior Year End 12/2015	% Chg	Amount Change	See Note
General Impact Tests					
1. SA Cost Per Loop	989.78	861.40	14.90	128.38	C
A. Growth From Loops				41.90	C1A
B. Growth From Costs				86.48	
2. Estimated Expense Adj	344,234	168,939	103.76	175,295	E
A. Growth From Loops				49,726	E2A
B. Growth From Costs				125,569	
3. Impact on NACPL	997.97	997.88	0.01	0.092926	
A. Growth From Loops				0.030500	
B. Growth From Costs				0.062426	

General Information

4. Unseparated RRQ	2,529,879	2,299,069	10.04	230,810	
5. USF Loops	2,547	2,659	-4.21	-112	
6. Total Loops	2,556	2,669	-4.23	-113	
			% Impact on C/L	\$ Impact on C/L	
7. Cat 1 Factor	0.922875	0.912692	-1.39	-1.79	
8. Cat 4.13 Factor	0.429326	0.431206	-0.16	-0.21	
9. Cat 1 To 2001 Factor	0.480189	0.491845	-7.99	-10.26	
10. Cat 4.13 To 2001 Factor	0.133591	0.135858	-1.56	-2.00	

Note(s): Line 2 (Current and Prior Year) uses an Official View NACPL of \$ 647.87 Pro Rata Factor of .840127
Corporate Operations Expenses are limited for this study area.



COST PER LOOP ANALYSIS

Applies to Period:	Year End	12/2016	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 12/2016	Cost Per Loop Prior Year End 12/2015	% Impact on Growth From Cost	\$ Impact on Growth From Cost	See Note
11C. CWF - Net Plant	21.62	26.82	-7.07	-6.12	
12C. COE - Net Plant	17.69	22.58	-6.52	-5.64	
13C. CWF - Plant	340.46	329.96	-4.53	-3.92	
14C. COE - Plant	94.72	91.14	-0.50	-0.44	
15C. CWF - Accum Depre	-320.59	-304.49	-2.92	-2.53	
16C. COE - Accum Depre	-80.26	-66.63	-11.84	-10.24	
17C. CWF Net Non Oper Tax	-0.18	0.17	-0.39	-0.34	
18C. COE Net Non Oper Tax	2.70	-2.26	5.61	4.85	
19C. CWF Accum Amort/Inv	1.92	1.17	0.77	0.67	
20C. COE Accum Amort/Inv	0.53	0.32	0.22	0.19	
21C. CWF - Facil. Exp	110.71	87.39	21.54	18.63	
22C. COE- Maint. SW	41.37	31.62	9.25	8.00	
23C. COE- Maint-Op System	0.00	0.00	0.00	0.00	
24C. COE- Maint. - Trans.	87.94	49.70	39.91	34.51	
25C. CWF- Network Support	4.05	0.99	3.34	2.89	
26C. COE- Network Support	1.13	0.27	0.93	0.81	
27C. CWF General Support	49.50	38.71	10.05	8.69	
28C. COE General Support	13.77	10.69	2.88	2.49	
29C. CWF Network Oper	60.34	41.62	18.69	16.16	
30C. COE Network Oper	16.79	11.50	5.29	4.58	
31C. CWF Depr. and Amort.	61.02	56.41	2.35	2.03	
32C. COE Depr. and Amort.	87.65	35.86	55.59	48.07	C32
33C. CWF Exec & Planning	95.31	91.35	-0.09	-0.08	
34C. COE Exec & Planning	26.52	25.23	0.18	0.16	
35C. CWF General Admin.	111.35	69.72	42.69	36.92	
36C. COE General Admin.	30.98	19.26	12.04	10.41	
37C. CWF Operating Taxes	58.28	49.33	7.49	6.48	
38C. COE Operating Taxes	16.21	13.63	2.20	1.90	
39C. CWF Ben Ttl Oper Exp	51.50	92.26	-49.65	-42.94	
40C. COE Ben Ttl Oper Exp	14.33	25.48	-13.60	-11.76	
41C. CWF Rents-Ttl Op Exp	15.71	47.77	-37.84	-32.73	
42C. COE Rents-Ttl Op Exp	4.37	13.19	-10.42	-9.01	



EXPENSE ADJUSTMENT ANALYSIS

Applies to Period:	Year End	12/2016	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 Current Year End 12/2016	Cost Prior Year End 12/2015	% Impact on Growth From Cost	\$ Impact on Growth From Cost	See Note
11E. CWF - Net Plant	55,250	71,576	-7.07	-8,881	
12E. COE - Net Plant	45,219	60,263	-6.52	-8,184	
13E. CWF - Plant	870,214	880,672	-4.53	-5,689	
14E. COE - Plant	242,097	243,261	-0.50	-633	
15E. CWF - Accum Depre	-819,425	-812,677	-2.92	-3,671	
16E. COE - Accum Depre	-205,154	-177,825	-11.84	-14,867	
17E. CWF Net Non Oper Tax	-448	448	-0.39	-487	
18E. COE Net Non Oper Tax	6,910	-6,038	5.61	7,045	
19E. CWF Accum Amort/Inv	4,909	3,132	0.77	967	
20E. COE Accum Amort/Inv	1,366	865	0.22	273	
21E. CWF - Facil. Exp	282,963	233,250	21.54	27,046	E21
22E. COE- Maint. SW	105,737	84,396	9.25	11,611	E22
23E. COE- Maint-Op System	0	0	0.00	0	
24E. COE- Maint. - Trans.	224,769	132,660	39.91	50,112	E24
25E. CWF- Network Support	10,360	2,644	3.34	4,199	E25
26E. COE- Network Support	2,882	730	0.93	1,172	E26
27E. CWF General Support	126,514	103,323	10.05	12,617	E27
28E. COE General Support	35,197	28,540	2.88	3,622	E28
29E. CWF Network Oper	154,226	111,091	18.69	23,468	E29
30E. COE Network Oper	42,906	30,686	5.29	6,648	E30
31E. CWF Depr. and Amort.	155,969	150,548	2.35	2,950	E31
32E. COE Depr. and Amort.	224,028	95,722	55.59	69,804	E32
33E. CWF Exec & Planning	243,609	243,822	-0.09	-115	
34E. COE Exec & Planning	67,773	67,349	0.18	231	E34
35E. CWF General Admin.	284,609	186,081	42.69	53,603	E35
36E. COE General Admin.	79,180	51,399	12.04	15,114	E36
37E. CWF Operating Taxes	148,952	131,655	7.49	9,411	E37
38E. COE Operating Taxes	41,439	36,366	2.20	2,760	E38
39E. CWF Ben Ttl Oper Exp	131,644	246,247	-49.65	-62,348	
40E. COE Ben Ttl Oper Exp	36,624	68,019	-13.60	-17,079	
41E. CWF Rents-Ttl Op Exp	40,144	127,490	-37.84	-47,519	
42E. COE Rents-Ttl Op Exp	11,168	35,215	-10.42	-13,082	



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

Note	Data	Current	Prior	%	Amount
No.	Line	Year End	Year End	Chg	Change
		12/2016	12/2015		
1A Growth From Loops					
	060 Total Loops	2,556	2,669	-4.23	-113
	070 USF Loops	2,547	2,659	-4.21	-112
21 CWF - Facil. Exp					
	A Cost Per Loop	110.71	87.39	26.68	23.32
	B Cost	282,963	233,250	21.31	49,713
	060 Total Loops	2,556	2,669	-4.23	-113
	430 6410 Total	377,952	365,308	3.46	12,644
	435 6410 Benef.	22,630	59,562	-62.00	-36,932
	440 6410 Rents	48,712	50,183	-2.93	-1,471
	Cat 1 Factor("A")	0.922875	0.912692	1.12	0.010183
	255 Account 2410	8,874,716	8,872,798	0.02	1,918
	820 2680 (Cat 1)	0	0	0.00	0
	700 Cos.Stu.CWF	8,873,757	8,872,095	0.01	1,662
	710 Co.Stu.Cat1	8,189,371	8,097,486	1.13	91,885
	815 2680 (2410)	0	0	0.00	0
22 COE- Maint. SW					
	A Cost Per Loop	41.37	31.62	30.83	9.75
	B Cost	105,737	84,396	25.29	21,341
	060 Total Loops	2,556	2,669	-4.23	-113
	365 6210 Total	252,230	205,558	22.70	46,672
	370 6210 Benef.	5,944	9,838	-39.58	-3,894
	375 6210 Rents	0	0	0.00	0
	Cat 4.13 Fac.("B")	0.429326	0.431206	-0.44	-0.001880
	250 Ckt Equip.4.13	2,278,564	2,236,879	1.86	41,685
	810 2680 (4.13)	0	0	0.00	0
	230 Account 2210	518,056	537,941	-3.69	-19,885
	235 Account 2220	0	0	0.00	0
	240 Account 2230	4,789,248	4,649,554	3.00	139,694
	805 2680 (2230)	0	0	0.00	0
24 COE- Maint. - Trans.					
	A Cost Per Loop	87.94	49.70	76.94	38.24
	B Cost	224,769	132,660	69.43	92,109
	060 Total Loops	2,556	2,669	-4.23	-113
	395 6230 Total	554,599	350,841	58.07	203,758
	400 6230 Benef.	31,059	43,192	-28.09	-12,133
	405 6230 Rents	0	0	0.00	0
	Cat 4.13 Fac.("B")	0.429326	0.431206	-0.44	-0.001880
	250 Ckt Equip.4.13	2,278,564	2,236,879	1.86	41,685
	810 2680 (4.13)	0	0	0.00	0
	230 Account 2210	518,056	537,941	-3.69	-19,885
	235 Account 2220	0	0	0.00	0
	240 Account 2230	4,789,248	4,649,554	3.00	139,694
	805 2680 (2230)	0	0	0.00	0



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Note No.	Data Line	Current Year End 12/2016	Prior Year End 12/2015	% Chg	Amount Change
25	CWF- Network Support				
	A Cost Per Loop	4.05	0.99	309.09	3.06
	B Cost	10,360	2,644	291.83	7,716
	060 Total Loops	2,556	2,669	-4.23	-113
	335 6110 Total	21,575	9,944	116.96	11,631
	340 6110 Benef.	0	4,569	-100.00	-4,569
	345 6110 Rents	0	0	0.00	0
	Cat 1 to 2001("C")	0.480189	0.491845	-2.37	-0.011656
	160 Account 2001	17,056,319	16,464,807	3.59	591,512
	255 Account 2410	8,874,716	8,872,798	0.02	1,918
	700 Cos.Stu.CWF	8,873,757	8,872,095	0.01	1,662
	710 Co.Stu.Cat1	8,189,371	8,097,486	1.13	91,885
	820 2680 (Cat 1)	0	0	0.00	0
26	COE- Network Support				
	A Cost Per Loop	1.13	0.27	318.52	0.86
	B Cost	2,882	730	294.79	2,152
	060 Total Loops	2,556	2,669	-4.23	-113
	335 6110 Total	21,575	9,944	116.96	11,631
	340 6110 Benef.	0	4,569	-100.00	-4,569
	345 6110 Rents	0	0	0.00	0
	Cat 4.13 - 2001"D"	0.133591	0.135858	-1.67	-0.002267
	160 Account 2001	17,056,319	16,464,807	3.59	591,512
	250 Ckt Equip.4.13	2,278,564	2,236,879	1.86	41,685
	810 2680 (4.13)	0	0	0.00	0
27	CWF General Support				
	A Cost Per Loop	49.50	38.71	27.87	10.79
	B Cost	126,514	103,323	22.45	23,191
	060 Total Loops	2,556	2,669	-4.23	-113
	350 6120 Total	313,243	451,454	-30.61	-138,211
	355 6120 Benef.	14,887	32,356	-53.98	-17,469
	360 6120 Rents	34,889	209,025	-83.30	-174,136
	Cat 1 to 2001("C")	0.480189	0.491845	-2.37	-0.011656
	160 Account 2001	17,056,319	16,464,807	3.59	591,512
	255 Account 2410	8,874,716	8,872,798	0.02	1,918
	700 Cos.Stu.CWF	8,873,757	8,872,095	0.01	1,662
	710 Co.Stu.Cat1	8,189,371	8,097,486	1.13	91,885
	820 2680 (Cat 1)	0	0	0.00	0
28	COE General Support				
	A Cost Per Loop	13.77	10.69	28.81	3.08
	B Cost	35,197	28,540	23.33	6,657
	060 Total Loops	2,556	2,669	-4.23	-113
	350 6120 Total	313,243	451,454	-30.61	-138,211
	355 6120 Benef.	14,887	32,356	-53.98	-17,469
	360 6120 Rents	34,889	209,025	-83.30	-174,136
	Cat 4.13 - 2001"D"	0.133591	0.135858	-1.67	-0.002267



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Note No.	Data Line	Current Year End 12/2016	Prior Year End 12/2015	% Chg	Amount Change
	160 Account 2001	17,056,319	16,464,807	3.59	591,512
	250 Ckt Equip.4.13	2,278,564	2,236,879	1.86	41,685
	810 2680 (4.13)	0	0	0.00	0
29	CWF Network Oper				
	A Cost Per Loop	60.34	41.62	44.98	18.72
	B Cost	154,226	111,091	38.83	43,135
	060 Total Loops	2,556	2,669	-4.23	-113
	450 6530 Total	360,375	287,249	25.45	73,126
	455 6530 Benef.	39,198	61,384	-36.14	-22,186
	Cat 1 to 2001("C")	0.480189	0.491845	-2.37	-0.011656
	160 Account 2001	17,056,319	16,464,807	3.59	591,512
	255 Account 2410	8,874,716	8,872,798	0.02	1,918
	700 Cos.Stu.CWF	8,873,757	8,872,095	0.01	1,662
	710 Co.Stu.Cat1	8,189,371	8,097,486	1.13	91,885
	820 2680 (Cat 1)	0	0	0.00	0
30	COE Network Oper				
	A Cost Per Loop	16.79	11.50	46.00	5.29
	B Cost	42,906	30,686	39.82	12,220
	060 Total Loops	2,556	2,669	-4.23	-113
	450 6530 Total	360,375	287,249	25.45	73,126
	455 6530 Benef.	39,198	61,384	-36.14	-22,186
	Cat 4.13 - 2001"D"	0.133591	0.135858	-1.67	-0.002267
	160 Account 2001	17,056,319	16,464,807	3.59	591,512
	250 Ckt Equip.4.13	2,278,564	2,236,879	1.86	41,685
	810 2680 (4.13)	0	0	0.00	0
31	CWF Depr. and Amort.				
	A Cost Per Loop	61.02	56.41	8.17	4.61
	B Cost	155,969	150,548	3.60	5,421
	060 Total Loops	2,556	2,669	-4.23	-113
	530 6560 (2410)	169,003	164,949	2.45	4,054
	815 2680 (2410)	0	0	0.00	0
	800 2680 Total	0	0	0.00	0
	830 6560 (2680)	0	0	0.00	0
	Cat 1 Factor("A")	0.922875	0.912692	1.12	0.010183
	255 Account 2410	8,874,716	8,872,798	0.02	1,918
	820 2680 (Cat 1)	0	0	0.00	0
	700 Cos.Stu.CWF	8,873,757	8,872,095	0.01	1,662
	710 Co.Stu.Cat1	8,189,371	8,097,486	1.13	91,885
	815 2680 (2410)	0	0	0.00	0
32	COE Depr. and Amort.				
	A Cost Per Loop	87.65	35.86	144.42	51.79
	B Cost	224,028	95,722	134.04	128,306
	060 Total Loops	2,556	2,669	-4.23	-113
	510 6560 (2210)	13,005	46,931	-72.28	-33,926
	515 6560 (2220)	0	0	0.00	0



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Soft Edit:	Y		Co:	000002431	Mashell Telecom, Inc.		
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Note No.	Data Line	Current Year End 12/2016	Prior Year End 12/2015	% Chg	Amount Change
	520 6560 (2230)	508,808	175,055	190.65	333,753
	805 2680 (2230)	0	0	0.00	0
	800 2680 Total	0	0	0.00	0
	830 6560 (2680)	0	0	0.00	0
	Cat 4.13 Fac.("B")	0.429326	0.431206	-0.44	-0.001880
	250 Ckt Equip.4.13	2,278,564	2,236,879	1.86	41,685
	810 2680 (4.13)	0	0	0.00	0
	230 Account 2210	518,056	537,941	-3.69	-19,885
	235 Account 2220	0	0	0.00	0
	240 Account 2230	4,789,248	4,649,554	3.00	139,694
	805 2680 (2230)	0	0	0.00	0
34	COE Exec & Planning				
	A Cost Per Loop	26.52	25.23	5.11	1.29
	B Cost	67,773	67,349	0.63	424
	060 Total Loops	2,556	2,669	-4.23	-113
	535 6710 Total	559,912	599,207	-6.55	-39,295
	540 6710 Benef.	52,593	103,478	-49.17	-50,885
	Cat 4.13 - 2001"D"	0.133591	0.135858	-1.67	-0.002267
	160 Account 2001	17,056,319	16,464,807	3.59	591,512
	250 Ckt Equip.4.13	2,278,564	2,236,879	1.86	41,685
	810 2680 (4.13)	0	0	0.00	0
35	CWF General Admin.				
	A Cost Per Loop	111.35	69.72	59.71	41.63
	B Cost	284,609	186,081	52.95	98,528
	060 Total Loops	2,556	2,669	-4.23	-113
	550 6720 Total	617,909	429,693	43.80	188,216
	555 6720 Benef.	25,207	51,361	-50.92	-26,154
	Cat 1 to 2001("C")	0.480189	0.491845	-2.37	-0.011656
	160 Account 2001	17,056,319	16,464,807	3.59	591,512
	255 Account 2410	8,874,716	8,872,798	0.02	1,918
	700 Cos.Stu.CWF	8,873,757	8,872,095	0.01	1,662
	710 Co.Stu.Cat1	8,189,371	8,097,486	1.13	91,885
	820 2680 (Cat 1)	0	0	0.00	0
36	COE General Admin.				
	A Cost Per Loop	30.98	19.26	60.85	11.72
	B Cost	79,180	51,399	54.05	27,781
	060 Total Loops	2,556	2,669	-4.23	-113
	550 6720 Total	617,909	429,693	43.80	188,216
	555 6720 Benef.	25,207	51,361	-50.92	-26,154
	Cat 4.13 - 2001"D"	0.133591	0.135858	-1.67	-0.002267
	160 Account 2001	17,056,319	16,464,807	3.59	591,512
	250 Ckt Equip.4.13	2,278,564	2,236,879	1.86	41,685
	810 2680 (4.13)	0	0	0.00	0
37	CWF Operating Taxes				
	A Cost Per Loop	58.28	49.33	18.14	8.95
	B Cost	148,952	131,655	13.14	17,297



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

Note No.	Data Line	Current Year End 12/2016	Prior Year End 12/2015	% Chg	Amount Change
	060 Total Loops	2,556	2,669	-4.23	-113
	650 7200 O Tax	310,195	267,675	15.88	42,520
	Cat 1 to 2001("C")	0.480189	0.491845	-2.37	-0.011656
	160 Account 2001	17,056,319	16,464,807	3.59	591,512
	255 Account 2410	8,874,716	8,872,798	0.02	1,918
	700 Cos.Stu.CWF	8,873,757	8,872,095	0.01	1,662
	710 Co.Stu.Cat1	8,189,371	8,097,486	1.13	91,885
	820 2680 (Cat 1)	0	0	0.00	0
38	COE Operating Taxes				
	A Cost Per Loop	16.21	13.63	18.93	2.58
	B Cost	41,439	36,366	13.95	5,073
	060 Total Loops	2,556	2,669	-4.23	-113
	650 7200 O Tax	310,195	267,675	15.88	42,520
	Cat 4.13 - 2001"D"	0.133591	0.135858	-1.67	-0.002267
	160 Account 2001	17,056,319	16,464,807	3.59	591,512
	250 Ckt Equip.4.13	2,278,564	2,236,879	1.86	41,685
	810 2680 (4.13)	0	0	0.00	0



COMMENTS

Applies to Period:	Year End	12/2016	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 2017-1 AS OF 201704

7/26/2017
4:24:37 pm
Page 1 of 2

Applies to Period:	Year End 12/2016	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 12/2016 Pending	Year End 12/2015 Latest	Dollar Difference	Percentage Variance
060 Total Loops	2,556	2,669	-113	-4
070 Cat. 1.3 Loops	2,547	2,659	-112	-4
160 Account 2001	17,056,319	16,464,807	591,512	4
170 Account 1220	96,215	58,562	37,653	64
190 Account 3100	14,679,251	13,691,599	987,652	7
195 Account 3400	10,274	10,274	0	0
210 Account 4340	-211,079	57,696	-268,775	-466
220 Net Plant Investment	2,674,088	2,763,800	-89,712	-3
230 Account 2210	518,056	537,941	-19,885	-4
235 Account 2220	0	0	0	0
240 Account 2230	4,789,248	4,649,554	139,694	3
245 Total Central Office	5,307,304	5,187,495	119,809	2
250 Ckt Equip Cat 4.13	2,278,564	2,236,879	41,685	2
255 Account 2410	8,874,716	8,872,798	1,918	0
260 Account 3100 (2210)	518,056	525,761	-7,705	-1
265 Account 3100 (2220)	0	0	0	0
270 Account 3100 (2230)	3,979,372	3,266,323	713,049	22
275 Account 3100 (2210-2230)	4,497,428	3,792,084	705,344	19
280 Account 3100 (2410)	8,356,748	8,187,746	169,002	2
*310 Account 4340 (2210)	-11,266	65,613	-76,879	-117
315 Account 4340 (2220)	0	0	0	0
*320 Account 4340 (2230)	-140,208	63,151	-203,359	-322
325 Account 4340 (2210-2230)	-151,474	128,764	-280,238	-218
330 Account 4340 (2410)	4,573	-4,518	9,091	-201
335 Account 6110 Total	21,575	9,944	11,631	117
340 Account 6110 Benefits	0	4,569	-4,569	-100
345 Account 6110 Rents	0	0	0	0
350 Account 6120 Total	313,243	451,454	-138,211	-31
355 Account 6120 Benefits	14,887	32,356	-17,469	-54
360 Account 6120 Rents	34,889	209,025	-174,136	-83
365 Account 6210 Total	252,230	205,558	46,672	23
370 Account 6210 Benefits	5,944	9,838	-3,894	-40
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	554,599	350,841	203,758	58
400 Account 6230 Benefits	31,059	43,192	-12,133	-28
405 Account 6230 Rents	0	0	0	0
410 Account 6210-6230	806,829	556,399	250,430	45
430 Account 6410 Total	377,952	365,308	12,644	3
435 Account 6410 Benefits	22,630	59,562	-36,932	-62
440 Account 6410 Rents	48,712	50,183	-1,471	-3
445 Total Plant Specific	1,519,599	1,383,105	136,494	10
450 Account 6530 Total	360,375	287,249	73,126	25

* = Soft Edit Failure



USF2030 ACCOUNT VARIANCE REPORT
FOR DASH REFERENCE 2017-1 AS OF 201704

Applies to Period:	Year End 12/2016	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 12/2016 Pending	Year End 12/2015 Latest	Dollar Difference	Percentage Variance
455 Account 6530 Benefits	39,198	61,384	-22,186	-36
510 Account 6560 (2210)	13,005	46,931	-33,926	-72
515 Account 6560 (2220)	0	0	0	0
520 Account 6560 (2230)	508,808	175,055	333,753	191
525 Account 6560 (2210-2230)	521,813	221,986	299,827	135
530 Account 6560 (2410)	169,003	164,949	4,054	2
535 Account 6710 Total	559,912	599,207	-39,295	-7
540 Account 6710 Benefits	52,593	103,478	-50,885	-49
550 Account 6720 Total	617,909	429,693	188,216	44
555 Account 6720 Benefits	25,207	51,361	-26,154	-51
565 Sum of Lines 535 + 550	1,177,821	1,028,900	148,921	14
600 Ben. Por. of all Op. Exp.	274,151	500,659	-226,508	-45
610 Rent Por. of all Op. Exp.	83,601	259,208	-175,607	-68
650 Account 7200 Other Taxes	310,195	267,675	42,520	16
700 2410 (C S Total CWF - AV)	8,873,757	8,872,095	1,662	0
710 2410 (C S CWF - Cat.1)	8,189,371	8,097,486	91,885	1
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
850 Account 6310	0	0	0	0
860 Account 6510	0	0	0	0
870 Account 6610	467,154	0	467,154	100
880 Account 6620	581,809	0	581,809	100

* = Soft Edit Failure



USF1010 ERROR REPORT

Applies to Period:	Year End 12/2016	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	2,556	
070 Cat. 1.3 Loops	2,547	
160 Account 2001	17,056,319	
170 Account 1220	96,215	
190 Account 3100	14,679,251	
195 Account 3400	10,274	
210 Account 4340	-211,079	
220 Net Plant Investment	2,674,088	
230 Account 2210	518,056	
235 Account 2220	0	
240 Account 2230	4,789,248	
245 Total Central Office	5,307,304	
250 Ckt Equip Cat 4.13	2,278,564	
255 Account 2410	8,874,716	
260 Account 3100 (2210)	518,056	
265 Account 3100 (2220)	0	
270 Account 3100 (2230)	3,979,372	
275 Account 3100 (2210-2230)	4,497,428	
280 Account 3100 (2410)	8,356,748	
310 Account 4340 (2210)	-11,266	Should not be negative
315 Account 4340 (2220)	0	
320 Account 4340 (2230)	-140,208	Should not be negative
325 Account 4340 (2210-2230)	-151,474	
330 Account 4340 (2410)	4,573	
335 Account 6110 Total	21,575	
340 Account 6110 Benefits	0	
345 Account 6110 Rents	0	
350 Account 6120 Total	313,243	
355 Account 6120 Benefits	14,887	
360 Account 6120 Rents	34,889	
365 Account 6210 Total	252,230	
370 Account 6210 Benefits	5,944	
375 Account 6210 Rents	0	
380 Account 6220 Total	0	
385 Account 6220 Benefits	0	
390 Account 6220 Rents	0	
395 Account 6230 Total	554,599	
400 Account 6230 Benefits	31,059	
405 Account 6230 Rents	0	
410 Account 6210-6230	806,829	
430 Account 6410 Total	377,952	
435 Account 6410 Benefits	22,630	
440 Account 6410 Rents	48,712	
445 Total Plant Specific	1,519,599	
450 Account 6530 Total	360,375	
455 Account 6530 Benefits	39,198	
510 Account 6560 (2210)	13,005	
515 Account 6560 (2220)	0	
520 Account 6560 (2230)	508,808	



USF1010 ERROR REPORT

Applies to Period:	Year End 12/2016	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)	521,813	
530 Account 6560 (2410)	169,003	
535 Account 6710 Total	559,912	
540 Account 6710 Benefits	52,593	
550 Account 6720 Total	617,909	
555 Account 6720 Benefits	25,207	
565 Sum of Lines 535 + 550	1,177,821	
600 Ben. Por. of all Op. Exp.	274,151	
610 Rent Por. of all Op. Exp.	83,601	
650 Account 7200 Other Taxes	310,195	
700 2410 (C S Total CWF - AV)	8,873,757	
710 2410 (C S CWF - Cat.1)	8,189,371	
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	
850 Account 6310	0	
860 Account 6510	0	
870 Account 6610	467,154	
880 Account 6620	581,809	
Control Total:	99,961,118	

Comments: