

July 30, 2018

VIA E-FILING

Mr. Mark L. Johnson, Executive Director and Secretary
Washington Utilities and Transportation Commission
1300 South Evergreen Park Drive SW
Olympia, WA 98504-7250

Re: 2018 ETC Certification - Request for Certification Pursuant to WAC 480-123-060 and 47C.F.R. §54.314
Docket UT-180551

Dear Mr. Johnson:

Pursuant to the reports previously filed under Docket UT-180551, Mashell Telecom, Inc. is submitting the 2017 and 2018 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	12/2017	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 12/2017	Prior Year End 12/2016	% Chg	Amount Change	See Note
General Impact Tests					
1. SA Cost Per Loop	1,467.11	843.94	73.84	623.17	C
A. Growth From Loops				753.07	C1A
B. Growth From Costs				-129.90	
2. Estimated Expense Adj	519,599	132,856	291.10	386,743	E
A. Growth From Loops				519,599	E2A
B. Growth From Costs				-132,856	
3. Impact on NACPL	1,029.78	1,029.50	0.03	0.283269	N
A. Growth From Loops				0.375563	N3A
B. Growth From Costs				-0.092294	

General Information

4. Unseparated RRQ	1,825,083	2,157,106	-15.39	-332,023	
5. USF Loops	1,234	2,547	-51.55	-1,313	
6. Total Loops	1,244	2,556	-51.33	-1,312	
			% Impact on C/L	\$ Impact on C/L	
7. Cat 1 Factor	0.475362	0.922875	11.93	74.33	
8. Cat 4.13 Factor	0.417200	0.429326	-0.60	-3.73	
9. Cat 1 To 2001 Factor	0.271978	0.480189	-23.42	-145.94	
10. Cat 4.13 To 2001 Factor	0.117087	0.133591	-1.86	-11.57	

Other Information			% Change	Amount Change
Consumer Broadband-Only Loops	1,362	0	0.00	1,362

Note(s): Line 2 (Current and Prior Year) uses an Official View NACPL of \$ 647.87 Pro Rata Factor of .811514



COST PER LOOP ANALYSIS

Applies to Period:	Year End	12/2017	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 12/2017	Cost Per Loop Prior Year End 12/2016	% Impact on Growth From Cost	\$ Impact on Growth From Cost	See Note
11C. CWF - Net Plant	189.16	21.62	-54.23	70.45	
12C. COE - Net Plant	53.46	17.69	-6.41	8.33	
13C. CWF - Plant	526.29	340.46	64.91	-84.32	
14C. COE - Plant	226.57	94.72	-11.97	15.55	
15C. CWF - Accum Depre	-341.99	-320.59	-118.66	154.14	
16C. COE - Accum Depre	-178.39	-80.26	5.05	-6.56	
17C. CWF Net Non Oper Tax	0.16	-0.18	-0.20	0.26	
18C. COE Net Non Oper Tax	3.26	2.70	0.86	-1.12	
19C. CWF Accum Amort/Inv	4.70	1.92	-0.28	0.37	
20C. COE Accum Amort/Inv	2.02	0.53	-0.35	0.45	
21C. CWF - Facil. Exp	170.91	113.07	23.00	-29.88	
22C. COE- Maint. SW	25.69	41.37	22.22	-28.87	
23C. COE- Maint-Op System	0.00	0.00	0.00	0.00	
24C. COE- Maint. - Trans.	117.87	87.94	23.53	-30.57	
25C. CWF- Network Support	6.53	4.05	0.67	-0.87	
26C. COE- Network Support	2.81	1.13	-0.19	0.24	
27C. CWF General Support	60.97	49.50	15.26	-19.82	
28C. COE General Support	26.25	13.77	0.77	-1.00	
29C. CWF Network Oper	97.57	60.34	9.89	-12.85	
30C. COE Network Oper	42.00	16.79	-2.81	3.66	
31C. CWF Depr. and Amort.	103.01	61.02	8.38	-10.89	
32C. COE Depr. and Amort.	177.68	87.65	0.90	-1.17	
33C. CWF Exec & Planning	95.61	95.31	37.55	-48.78	
34C. COE Exec & Planning	41.16	26.52	4.99	-6.48	
35C. CWF General Admin.	123.20	110.65	39.02	-50.68	
36C. COE General Admin.	53.04	30.78	3.82	-4.97	
37C. CWF Operating Taxes	24.01	-21.03	-25.19	32.72	
38C. COE Operating Taxes	10.34	-5.85	-8.38	10.88	
39C. CWF Ben Ttl Oper Exp	19.69	47.92	29.51	-38.34	
40C. COE Ben Ttl Oper Exp	8.47	13.33	7.09	-9.21	
41C. CWF Rents-Ttl Op Exp	12.35	15.71	7.46	-9.69	
42C. COE Rents-Ttl Op Exp	5.32	4.37	1.37	-1.78	



EXPENSE ADJUSTMENT ANALYSIS

Applies to Period:	Year End	12/2017	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 12/2017	Cost Prior Year End 12/2016	% Impact on Growth From Cost	\$ Impact on Growth From Cost	See Note
11E. CWF - Net Plant	235,310	55,250	-71.24	94,645	E11
12E. COE - Net Plant	66,503	45,219	-8.42	11,188	E12
13E. CWF - Plant	654,700	870,214	85.27	-113,280	
14E. COE - Plant	281,849	242,097	-15.73	20,895	
15E. CWF - Accum Depre	-425,439	-819,425	-159.96	212,520	
16E. COE - Accum Depre	-221,921	-205,154	6.63	-8,813	
17E. CWF Net Non Oper Tax	205	-448	-0.26	343	
18E. COE Net Non Oper Tax	4,059	6,910	1.13	-1,499	
19E. CWF Accum Amort/Inv	5,845	4,909	-0.37	492	
20E. COE Accum Amort/Inv	2,516	1,366	-0.46	605	
21E. CWF - Facil. Exp	212,617	288,996	30.22	-40,147	
22E. COE- Maint. SW	31,958	105,737	29.19	-38,780	
23E. COE- Maint-Op System	0	0	0.00	0	
24E. COE- Maint. - Trans.	146,633	224,769	30.91	-41,071	
25E. CWF- Network Support	8,127	10,360	0.88	-1,173	
26E. COE- Network Support	3,499	2,882	-0.24	325	
27E. CWF General Support	75,846	126,514	20.05	-26,632	
28E. COE General Support	32,652	35,197	1.01	-1,337	
29E. CWF Network Oper	121,376	154,226	13.00	-17,266	
30E. COE Network Oper	52,253	42,906	-3.70	4,913	
31E. CWF Depr. and Amort.	128,140	155,969	11.01	-14,627	
32E. COE Depr. and Amort.	221,039	224,028	1.18	-1,571	
33E. CWF Exec & Planning	118,938	243,609	49.32	-65,530	
34E. COE Exec & Planning	51,203	67,773	6.56	-8,710	
35E. CWF General Admin.	153,266	282,811	51.25	-68,092	
36E. COE General Admin.	65,981	78,679	5.02	-6,674	
37E. CWF Operating Taxes	29,869	-53,764	-33.09	43,960	E37
38E. COE Operating Taxes	12,859	-14,957	-11.01	14,621	E38
39E. CWF Ben Ttl Oper Exp	24,489	122,476	38.77	-51,504	
40E. COE Ben Ttl Oper Exp	10,543	34,073	9.31	-12,368	
41E. CWF Rents-Ttl Op Exp	15,368	40,144	9.80	-13,023	
42E. COE Rents-Ttl Op Exp	6,616	11,168	1.80	-2,392	



NATIONAL AVERAGE COST PER LOOP ANALYSIS

Applies to Period:	Year End	12/2017	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 12/2017	Cost Prior Year End 12/2016	% Impact on Growth From Cost	\$ Impact on Growth From Cost	See Note
11N. CWF - Net Plant	189.16	21.62	-54.23	0.050052	
12N. COE - Net Plant	53.46	17.69	-6.41	0.005916	
13N. CWF - Plant	526.29	340.46	64.91	-0.059907	
14N. COE - Plant	226.57	94.72	-11.97	0.011050	
15N. CWF - Accum Depre	-341.99	-320.59	-118.66	0.109518	
16N. COE - Accum Depre	-178.39	-80.26	5.05	-0.004661	
17N. CWF Net Non Oper Tax	0.16	-0.18	-0.20	0.000181	
18N. COE Net Non Oper Tax	3.26	2.70	0.86	-0.000792	
19N. CWF Accum Amort/Inv	4.70	1.92	-0.28	0.000260	
20N. COE Accum Amort/Inv	2.02	0.53	-0.35	0.000320	
21N. CWF - Facil. Exp	170.91	113.07	23.00	-0.021232	
22N. COE- Maint. SW	25.69	41.37	22.22	-0.020509	
23N. COE- Maint-Op System	0.00	0.00	0.00	0.000000	
24N. COE- Maint. - Trans.	117.87	87.94	23.53	-0.021720	
25N. CWF- Network Support	6.53	4.05	0.67	-0.000621	
26N. COE- Network Support	2.81	1.13	-0.19	0.000171	
27N. CWF General Support	60.97	49.50	15.26	-0.014084	
28N. COE General Support	26.25	13.77	0.77	-0.000707	
29N. CWF Network Oper	97.57	60.34	9.89	-0.009131	
30N. COE Network Oper	42.00	16.79	-2.81	0.002598	
31N. CWF Depr. and Amort.	103.01	61.02	8.38	-0.007736	
32N. COE Depr. and Amort.	177.68	87.65	0.90	-0.000831	
33N. CWF Exec & Planning	95.61	95.31	37.55	-0.034655	
34N. COE Exec & Planning	41.16	26.52	4.99	-0.004606	
35N. CWF General Admin.	123.20	110.65	39.02	-0.036010	
36N. COE General Admin.	53.04	30.78	3.82	-0.003530	
37N. CWF Operating Taxes	24.01	-21.03	-25.19	0.023248	
38N. COE Operating Taxes	10.34	-5.85	-8.38	0.007732	
39N. CWF Ben Ttl Oper Exp	19.69	47.92	29.51	-0.027238	
40N. COE Ben Ttl Oper Exp	8.47	13.33	7.09	-0.006541	
41N. CWF Rents-Ttl Op Exp	12.35	15.71	7.46	-0.006887	
42N. COE Rents-Ttl Op Exp	5.32	4.37	1.37	-0.001265	



EXCEPTION REPORT

Applies to Period:	Year End	12/2017	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 12/2017	Prior Year End 12/2016	% Chg	Amount Change
1A Growth From Loops					
	060 Total Loops	1,244	2,556	-51.33	-1,312
	070 USF Loops	1,234	2,547	-51.55	-1,313
11 CWF - Net Plant					
	A Cost Per Loop	189.16	21.62	774.93	167.54
	B Cost	235,310	55,250	325.90	180,060
	060 Total Loops	1,244	2,556	-51.33	-1,312
CWF- Plant					
	255 Account 2410	13,274,855	8,874,716	49.58	4,400,139
	820 2680 (Cat 1)	0	0	0.00	0
	700 Cos.Stu.CWF	13,274,855	8,873,757	49.59	4,401,098
	710 Co.Stu.Cat1	6,310,357	8,189,371	-22.94	-1,879,014
CWF- Accum Depr, Def Tax,					
	280 3100 (2410)	8,626,310	8,356,748	3.22	269,562
	330 4340 (2410)	-4,147	4,573	-190.68	-8,720
	815 2680 (2410)	0	0	0.00	0
	800 2680 Total	10,274	0	0.00	10,274
	195 Account 3400	10,274	10,274	0.00	0
	Cat 1 Factor("A")	0.475362	0.922875	-48.49	-0.447513
	255 Account 2410	13,274,855	8,874,716	49.58	4,400,139
	820 2680 (Cat 1)	0	0	0.00	0
	700 Cos.Stu.CWF	13,274,855	8,873,757	49.59	4,401,098
	710 Co.Stu.Cat1	6,310,357	8,189,371	-22.94	-1,879,014
	815 2680 (2410)	0	0	0.00	0
CWF- Inventor					
	170 Account 1220	207,122	96,215	115.26	110,907
	Cat 1 to 2001("C")	0.271978	0.480189	-43.36	-0.208211
	160 Account 2001	23,201,742	17,056,319	36.03	6,145,423
	255 Account 2410	13,274,855	8,874,716	49.58	4,400,139
	700 Cos.Stu.CWF	13,274,855	8,873,757	49.59	4,401,098
	710 Co.Stu.Cat1	6,310,357	8,189,371	-22.94	-1,879,014
	820 2680 (Cat 1)	0	0	0.00	0
12 COE - Net Plant					
	A Cost Per Loop	53.46	17.69	202.20	35.77
	B Cost	66,503	45,219	47.07	21,284
	060 Total Loops	1,244	2,556	-51.33	-1,312
COE- Plant					
	250 Ckt Equip.4.13	2,716,615	2,278,564	19.22	438,051
	810 2680 (4.13)	0	0	0.00	0
COE- Accum Depr, Def Tax,					
	260 3100 (2210)	386,580	518,056	-25.37	-131,476



EXCEPTION REPORT

Applies to Period:	Year End	12/2017	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 12/2017	Prior Year End 12/2016	% Chg	Amount Change
265	3100 (2220)	0	0	0.00	0
270	3100 (2230)	4,740,452	3,979,372	19.12	761,080
310	4340 (2210)	-3,045	-11,266	-72.97	8,221
315	4340 (2220)	0	0	0.00	0
320	4340 (2230)	-90,727	-140,208	-35.29	49,481
805	2680 (2230)	0	0	0.00	0
800	2680 Total	10,274	0	0.00	10,274
195	Account 3400	10,274	10,274	0.00	0
Cat 4.13	Fac.("B")	0.417200	0.429326	-2.82	-0.012126
250	Ckt Equip.4.13	2,716,615	2,278,564	19.22	438,051
810	2680 (4.13)	0	0	0.00	0
230	Account 2210	386,580	518,056	-25.37	-131,476
235	Account 2220	0	0	0.00	0
240	Account 2230	6,124,964	4,789,248	27.88	1,335,716
805	2680 (2230)	0	0	0.00	0
COE- Inventor					
170	Account 1220	207,122	96,215	115.26	110,907
Cat 4.13	- 2001"D"	0.117087	0.133591	-12.35	-0.016504
160	Account 2001	23,201,742	17,056,319	36.03	6,145,423
250	Ckt Equip.4.13	2,716,615	2,278,564	19.22	438,051
810	2680 (4.13)	0	0	0.00	0
37	CWF Operating Taxes				
A	Cost Per Loop	24.01	-21.03	-214.17	45.04
B	Cost	29,869	-53,764	-155.56	83,633
060	Total Loops	1,244	2,556	-51.33	-1,312
650	7200 O Tax	109,822	-111,964	-198.08	221,786
Cat 1	to 2001("C")	0.271978	0.480189	-43.36	-0.208211
160	Account 2001	23,201,742	17,056,319	36.03	6,145,423
255	Account 2410	13,274,855	8,874,716	49.58	4,400,139
700	Cos.Stu.CWF	13,274,855	8,873,757	49.59	4,401,098
710	Co.Stu.Cat1	6,310,357	8,189,371	-22.94	-1,879,014
820	2680 (Cat 1)	0	0	0.00	0
38	COE Operating Taxes				
A	Cost Per Loop	10.34	-5.85	-276.75	16.19
B	Cost	12,859	-14,957	-185.97	27,816
060	Total Loops	1,244	2,556	-51.33	-1,312
650	7200 O Tax	109,822	-111,964	-198.08	221,786
Cat 4.13	- 2001"D"	0.117087	0.133591	-12.35	-0.016504
160	Account 2001	23,201,742	17,056,319	36.03	6,145,423
250	Ckt Equip.4.13	2,716,615	2,278,564	19.22	438,051
810	2680 (4.13)	0	0	0.00	0



COMMENTS

Applies to Period:	Year End	12/2017	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 2018-1 AS OF 201804

Applies to Period:	Year End 12/2017	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 12/2017 Pending	Year End 12/2016 Latest	Dollar Difference	Percentage Variance
060 Total Loops	1,244	2,556	-1,312	-51
070 Cat. 1.3 Loops	1,234	2,547	-1,313	-52
090 CBO Loops	1,362	0	1,362	100
160 Account 2001	23,201,742	17,056,319	6,145,423	36
170 Account 1220	207,122	96,215	110,907	115
190 Account 3100	16,025,405	14,679,251	1,346,154	9
195 Account 3400	10,274	10,274	0	0
210 Account 4340	-151,386	-211,079	59,693	-28
220 Net Plant Investment	7,524,571	2,674,088	4,850,483	181
230 Account 2210	386,580	518,056	-131,476	-25
235 Account 2220	0	0	0	0
240 Account 2230	6,124,964	4,789,248	1,335,716	28
245 Total Central Office	6,511,544	5,307,304	1,204,240	23
250 Ckt Equip Cat 4.13	2,716,615	2,278,564	438,051	19
255 Account 2410	13,274,855	8,874,716	4,400,139	50
260 Account 3100 (2210)	386,580	518,056	-131,476	-25
265 Account 3100 (2220)	0	0	0	0
270 Account 3100 (2230)	4,740,452	3,979,372	761,080	19
275 Account 3100 (2210-2230)	5,127,032	4,497,428	629,604	14
280 Account 3100 (2410)	8,626,310	8,356,748	269,562	3
*310 Account 4340 (2210)	-3,045	-11,266	8,221	-73
315 Account 4340 (2220)	0	0	0	0
*320 Account 4340 (2230)	-90,727	-140,208	49,481	-35
325 Account 4340 (2210-2230)	-93,772	-151,474	57,702	-38
*330 Account 4340 (2410)	-4,147	4,573	-8,720	-191
335 Account 6110 Total	30,661	21,575	9,086	42
340 Account 6110 Benefits	780	0	780	100
345 Account 6110 Rents	0	0	0	0
350 Account 6120 Total	285,471	313,243	-27,772	-9
355 Account 6120 Benefits	6,602	14,887	-8,285	-56
360 Account 6120 Rents	0	34,889	-34,889	-100
365 Account 6210 Total	77,188	252,230	-175,042	-69
370 Account 6210 Benefits	588	5,944	-5,356	-90
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	356,544	554,599	-198,055	-36
400 Account 6230 Benefits	5,074	31,059	-25,985	-84
405 Account 6230 Rents	0	0	0	0
410 Account 6210-6230	433,732	806,829	-373,097	-46
430 Account 6410 Total	521,105	382,874	138,231	36
435 Account 6410 Benefits	17,328	21,014	-3,686	-18
440 Account 6410 Rents	56,504	48,712	7,792	16
445 Total Plant Specific	1,270,969	1,524,521	-253,552	-17

* = Soft Edit Failure



USF2030 ACCOUNT VARIANCE REPORT
FOR DASH REFERENCE 2018-1 AS OF 201804

Applies to Period:	Year End 12/2017	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 12/2017 Pending	Year End 12/2016 Latest	Dollar Difference	Percentage Variance
450 Account 6530 Total	464,153	360,375	103,778	29
455 Account 6530 Benefits	17,880	39,198	-21,318	-54
510 Account 6560 (2210)	0	13,005	-13,005	-100
515 Account 6560 (2220)	0	0	0	0
520 Account 6560 (2230)	529,816	508,808	21,008	4
525 Account 6560 (2210-2230)	529,816	521,813	8,003	2
530 Account 6560 (2410)	269,562	169,003	100,559	60
535 Account 6710 Total	440,658	559,912	-119,254	-21
540 Account 6710 Benefits	3,351	52,593	-49,242	-94
550 Account 6720 Total	575,328	613,043	-37,715	-6
555 Account 6720 Benefits	11,804	24,085	-12,281	-51
565 Sum of Lines 535 + 550	1,015,986	1,172,955	-156,969	-13
600 Ben. Por. of all Op. Exp.	90,042	255,057	-165,015	-65
610 Rent Por. of all Op. Exp.	56,504	83,601	-27,097	-32
650 Account 7200 Other Taxes	109,822	-111,964	221,786	-198
700 Account 2410 (CWF)	13,274,855	8,873,757	4,401,098	50
710 Account 2410 (CWF-Cat.1)	6,310,357	8,189,371	-1,879,014	-23
800 Account 2680 Total	10,274	0	10,274	100
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	152,611	514,145	-361,534	-70
880 Account 6620	642,644	526,476	116,168	22

* = Soft Edit Failure



Applies to Period:	Year End 12/2017	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	1,244	
070 Cat. 1.3 Loops	1,234	
090 CBO Loops	1,362	
160 Account 2001	23,201,742	
170 Account 1220	207,122	
190 Account 3100	16,025,405	
195 Account 3400	10,274	
210 Account 4340	-151,386	
220 Net Plant Investment	7,524,571	
230 Account 2210	386,580	
235 Account 2220	0	
240 Account 2230	6,124,964	
245 Total Central Office	6,511,544	
250 Ckt Equip Cat 4.13	2,716,615	
255 Account 2410	13,274,855	
260 Account 3100 (2210)	386,580	
265 Account 3100 (2220)	0	
270 Account 3100 (2230)	4,740,452	
275 Account 3100 (2210-2230)	5,127,032	
280 Account 3100 (2410)	8,626,310	
310 Account 4340 (2210)	-3,045	Should not be negative
315 Account 4340 (2220)	0	
320 Account 4340 (2230)	-90,727	Should not be negative
325 Account 4340 (2210-2230)	-93,772	
330 Account 4340 (2410)	-4,147	Should not be negative
335 Account 6110 Total	30,661	
340 Account 6110 Benefits	780	
345 Account 6110 Rents	0	
350 Account 6120 Total	285,471	
355 Account 6120 Benefits	6,602	
360 Account 6120 Rents	0	
365 Account 6210 Total	77,188	
370 Account 6210 Benefits	588	
375 Account 6210 Rents	0	
380 Account 6220 Total	0	
385 Account 6220 Benefits	0	
390 Account 6220 Rents	0	
395 Account 6230 Total	356,544	
400 Account 6230 Benefits	5,074	
405 Account 6230 Rents	0	
410 Account 6210-6230	433,732	
430 Account 6410 Total	521,105	
435 Account 6410 Benefits	17,328	
440 Account 6410 Rents	56,504	
445 Total Plant Specific	1,270,969	
450 Account 6530 Total	464,153	
455 Account 6530 Benefits	17,880	
510 Account 6560 (2210)	0	
515 Account 6560 (2220)	0	



Applies to Period:	Year End 12/2017	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
520 Account 6560 (2230)	529,816	
525 Account 6560 (2210-2230)	529,816	
530 Account 6560 (2410)	269,562	
535 Account 6710 Total	440,658	
540 Account 6710 Benefits	3,351	
550 Account 6720 Total	575,328	
555 Account 6720 Benefits	11,804	
565 Sum of Lines 535 + 550	1,015,986	
600 Ben. Por. of all Op. Exp.	90,042	
610 Rent Por. of all Op. Exp.	56,504	
650 Account 7200 Other Taxes	109,822	
700 Account 2410 (CWF)	13,274,855	
710 Account 2410 (CWF-Cat.1)	6,310,357	
800 Account 2680 Total	10,274	
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	152,611	
880 Account 6620	642,644	
Control Total:	122,092,818	

Comments: