



Verizon Northwest Inc.

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April 28, 2008

Ms. Carole J. Washburn,
Executive Secretary
Washington Utilities and
Transportation Commission
Chandler Plaza Building
1300 S. Evergreen Park Drive SW
Olympia, Washington 98504

Subject: Financial Reports

Dear Ms. Washburn:

Enclosed for filing are Verizon Northwest Inc.'s C Schedule report for January to December 2007 and its quarterly report covering twelve months ending December 2007. Schedule C-8, which contains monthly billed unit detail by type of service, is marked "Confidential pursuant to WAC 480-07-160" as it would have economic value to the Company's current and potential competitors, such as in determining when or how to launch or modify competitive efforts.

Please call me at 425-261-5006 or email me at richard.potter@verizon.com if you have any questions.

Very truly yours,

Richard E. Potter
Director – Public Affairs, Policy & Communications

Enclosures