

Exhibit No. \_\_\_\_ (PMS-2)  
Docket No. UT-051291  
Witness: Paula M. Strain

BEFORE THE  
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

In the Matter of the )  
 )  
Request of Sprint Nextel Corporation )  
for an Order Declining to Assert ) DOCKET NO. UT-051291  
Jurisdiction over or, in the Alternative, )  
Application of Sprint Nextel )  
Corporation for Approval of the )  
Transfer of Control of United )  
Telephone Company of the Northwest )  
and Sprint Long Distance, Inc. from )  
Sprint Nextel Corporation to LTD )  
Holding Company. )  
\_\_\_\_\_ )

EXHIBIT TO TESTIMONY OF

PAULA M. STRAIN

STAFF OF  
WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION

*Statement of Qualifications*

November 30, 2005

**Paula M. Strain**  
**Statement of Qualifications**

I am a 1977 graduate of the University of California, Berkeley, holding a Bachelor of Science degree in Business Administration with an emphasis in Accounting. I worked for a public accounting firm for four years, and am a Certified Public Accountant licensed in California. In 1981 I joined the staff of the Alaska Public Utilities Commission (now known as the Regulatory Commission of Alaska) and worked there until 1992 as a financial analyst. While employed there I participated as lead analyst in numerous rate cases, testifying on revenue requirement, cost of service, rate design, and cost of capital issues involving telephone, electric, water, sewer, oil pipeline, and cable television utilities, as contained in Pages 2-4 of this statement.

I joined the Staff of the Washington Utilities and Transportation Commission in November 1992, and participated in telephone cases involving GTE Northwest Incorporated, the Washington Exchange Carriers Association, and other telephone utilities. After a year working at the Washington Office of the Insurance Commissioner, I rejoined the staff of the WUTC, again working in the telecommunications section. I testified in Docket No. UT-950200 (US West general rate case) on affiliated interest issues and the calculation of the Yellow Pages imputation; in Docket No. UT-960369 on avoided cost wholesale discounts, and in Docket No. UT-980948, US West's petition for an accounting order regarding yellow pages imputation. I also assisted the Commission as an accounting advisor in Docket No. UE-960195, involving the merger of Puget Sound Power and Light Corp. and Washington Natural Gas Corporation.

I was the Staff team lead in the Commission's docket regarding Qwest's application for approval to re-enter the interLATA long distance market, Docket Nos. UT-003022/003040, which involved participating in workshops and proceedings over a two-year period and assisting the Administrative Law Judge and Commissioners in drafting recommendations to the FCC regarding Qwest's application.

In December 2002, I became the Commission's policy advisor on telecommunications issues and worked on numerous dockets in an advisory role to the Commissioners. I rejoined the Commission's Telecommunications Section Staff in February 2004, and testified as the lead accounting witness for Staff in the

interim phase of Docket No. UT-040788, a general rate case involving Verizon Northwest Inc., in August 2004. I also filed revenue requirements testimony in that case in response to the company's request for permanent rate relief.

I am a long-time member of the NARUC Staff Subcommittee on Accounting and Finance. In 2004 and 2005, I taught the "Accounts and Finances for Telecom" course at the Annual Regulatory Studies Program for the Institute of Public Utilities at Michigan State University.

Paula M. Strain  
LIST OF APUC CASES

As Staff Docket Manager (indicated by \*) or Secondary Staff, I was involved in the Commission proceedings listed below. Assignments addressed in written and oral testimony include revenue requirements, cost of service, rate design, management fitness for certification, and rate development. Subjects addressed include operating expenses and revenues, affiliated interests, rate of return, Times Interest Earned Ratio, equity management plans, municipal interfund accounting, and management deficiency evaluation.

Docket	Utility/Pipeline and Subject	Testimony:	
		written	Oral
U-81-36*	Anchorage Sewer utility, Request for Consolidated Rates	X	X
U-81-78*	Anchorage Water utility, General Rate Increase:	X	X
U-82-11*	Anchorage Sewer utility, General Rate Increase	X	X
U-82-33*	Kodiak Electric Association, . General Rate Increase	X	X
U-83-76*	Pacific Telecom, Inc., Acquisition of Glacier State Telephone and Juneau Douglas Telephone	X	X
U-83-100*	Anchorage Sewer utility, General Rate Increase	X	X
U-84-3*	Investigation into Public Water Service to Sunny Slopes, Eagle Crest and Heritage Park Subdivisions	X	X
U-84-15*	Glacier State Telephone Company, General Rate Increase	X	
P-85-2	Kuparuk Pipeline, General Rate Increase	X	
U-85-50*	Alaska Power & Telephone Co., General Rate Increase	X	X
U-86-29*	Chugach Electric Association, General Rate Increase and Rate Redesign	X	X

		Testimony:	
		Written	Oral
R-87-2*	Effect of Tax Reform Act of 1986 on Regulated utilities	x	
R-87-5*	Proposed Amendments to Uniform System of Accounts for Telephone utilities (Part 32)	x	
U-87-35*	Chugach Electric Association, General Rate Increase and Rate Redesign	x	x
U-88-5/6*	Telephone utilities of Alaska and Telephone utilities of the Northland, Request for General Rate Increase and Rate Redesign	x	x
U-88-25*	Homer Electric Association, Request for Approval of Special Contract	x	x
U-89-7*	Haines Light & Power Co., Request for General Rate Increase	x	
U-89-9	Prime Cable of Alaska, Acquisition of Sonic Cable of Alaska, Inc.	x	
U-89-56*	Aniak Light and Power Co., Request for General Rate Increase	x	
U-90-9*	Alaska Electric Light & Power, Request for General Rate Increase	x	
U-90-27*	Alascom, Inc. Determination of Revenue Requirement and Rate Reduction	x	
U-90-39/56*	Determination of Intrastate Inter-exchange Revenue Requirements for 18 Local Exchange Telephone Companies	x	
U-90-64	Anchorage Water & Wastewater Utility (Sewer Division), Request for General Rate Increase	x	
U-90-90	Municipal Light & Power, Request for General Rate Increase	x	x
U-91-86	Anchorage Water & Wastewater utility (Water Division), Request for General Rate Increase	x	

Testimony:  
Written    Oral

U-91-11	General Communication Inc., Application for certificate of Public Convenience & Necessity to Operate as an Intrastate Telecommunications Common Carrier		
U-91-32/50*	Determination of 1991 Intrastate Inter-exchange Revenue Requirements for 18 Local Exchange Telephone Companies		
U-91-91	Anchorage Telephone utility, Request for General Rate Increase	x	x
U-92-6	Anchorage Telephone utility, Request for Rate Redesign		