

Exhibit No. \_\_\_\_-HC (PMS-3HC)  
Docket No. UT-051291  
Witness: Paula M. Strain  
REDACTED VERSION

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

*Sprint Spin-off of LTD Operations  
Commission Staff Calculation of SPA Gain Attribution*

November 30, 2005

REDACTED VERSION

HIGHLY CONFIDENTIAL PER PROTECTIVE ORDER IN DOCKET NO. UT-051291

1 Total gain pre-tax			
2 Washington state share (A)			
3 Washington state amount			
4 Ratepayer share			100%
5 Ratepayer amount			
8 Annual Amortization:			
9	Term (years)		10
10	Discount Rate	7.88%	

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(A)  
Total Washington 2001 revenue per Response to PC DR No. 35C  
Total 2001 Revenue per Attachment Staff 41c1 to Supplemental  
Response to Staff Data Request No. 41  
  
Percent Washington to Total