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June 15, 2010

**VIA ELECTRONIC MAIL AND FEDERAL EXPRESS**

Mr. David Danner  
Secretary and Executive Director  
Washington Utilities and Transportation Commission  
1300 S. Evergreen Park Dr. SW  
Olympia, WA 98504-7250

***Re: UT-090842; OSS Validation Report and Retail Service Quality Reports***

Dear Mr. Danner:

Pursuant to Order 06 ("Approval Order") and Section 28 of the Settlement Agreement among the Applicants and the Washington Staff (the "Settlement"), Verizon hereby validates that the replicated customer-facing operational support systems ("OSS") are fully functioning and operational. That validation is confirmed by the attached retail service quality reports, which show results for the sixty-day production period (April 1 – May 31, 2010) to be consistent with benchmark data from the previous twelve months (April 2009- March 2010).

Specifically, the attached reports show that for the metrics specified in Section 28 of the Settlement (Installation Commitments – Percent of Commitments Met, Network Trouble – Troubles per 100 Access Lines, Repair – Percent of Out-of-Service Trouble Cleared in 48 Hours, and Billing Error Complaints), there has been no material degradation of the replicated OSS during production mode from performance over the prior twelve months. Indeed, for two of the four metrics, performance was actually better during the sixty days than it was during the benchmark period. The other two were either identical or statistically indistinguishable from the benchmark period.

Verizon's attestation on these production results is attached, as well as the unqualified opinion on the accuracy of those results by the independent third party reviewer Ernst & Young (E&Y). To render this audit opinion E&Y established an audit scope that included verification that Verizon had produced accurate performance measurement results as defined in the related business rules and definitions specified by Verizon for the months of April and May 2010 (i.e., 60 days). E&Y's audit approach focused on assessing the completeness and accuracy of the Settlement's performance metrics results in order to subsequently validate the accuracy of these production measures.

In the performance of its validation, E&Y used the following specific audit procedures to assess the completeness and accuracy of Verizon's production measures:

- Transaction Testing
- Metric Recalculations
- Business Rule Application Process and Code Review

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- Business Rule Application Process and Code Review
- Site Visits

Based on the foregoing, E&Y states in its attached report that in its opinion, the assertion by Verizon management that Verizon produced accurate performance measurement results for the evaluation period in question is fairly stated in all material respects.

With the replicated systems fully operational and performing well, Verizon and Frontier have scheduled the closing of the transaction on July 1, 2010.

The attached documents are confidential, and shall be treated as such pursuant to the protective order issued in this docket.

Sincerely,



Gregory M. Romano  
GMR:pl

Enclosures

cc: Commission Staff  
Public Counsel  
Service List (w/o enclosures)  
Kevin L. Saville, Esq.  
Milt Doumit