

VERIZON NORTHWEST INC
DOCKET NO. UT-970658
EIGHTH SUPPLEMENTAL ORDER DIRECTING GTE NORTHWEST, INC., TO MAKE REFUNDS

OVERVIEW OF REFUND CALCULATIONS

- Step 1 Stipulated amount included interest through March 15, 2002.
 Added 7 additional months of interest (through October 15, 2002).
 See Worksheet A, Calculation of Total Refund,
 Detail of Calculations, Lines 63 through Line 75.
- Step 2 Difference between total liability of \$3,322,784 and what was
 previously refunded of \$1,554,396 equals \$1,768,388
 See Worksheet A, Calculation of Total Refund, Summary.
- Step 3 Allocate additional liability to ACNA based on Originating Carrier Common
 Line (CCL) revenue billed between January 1999 and June 2001.
 See Worksheet B, Allocation of Total Liability to ACNA, Columns D, E, and F.
- Step 4 Exclude refund amounts below \$25.00 per ACNA.
 See Worksheet B, Allocation of Total Liability to ACNA, Column G.
- Step 5 Gross-up refund to remaining carriers to assure full refund amount
 after being rounded to the nearest whole dollar.
 See Worksheet B, Allocation of Total Liability to ACNA, Column H.
- Step 6 Provide ACNA specific principle versus interest refund amounts.
 See Worksheet C, Principle Versus Interest Amount.

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CALCULATION OF TOTAL REFUND

WORKSHEET A

Summary

Total Principle	\$2,377,016
Total Interest	945,768
Gross Total	<u>\$3,322,784</u>
Less Previously Refunded	1,554,396
Residual to be Refunded	<u><u>\$1,768,388</u></u>

Detail of Calculations

Annual Principal Amount	\$564,076
Monthly Principle Amount	\$47,006

Line	Month	Year	Principle	Interest @ 12%	Combined
1	May	1997	\$47,006		
2	June	1997	\$94,013		
3	July	1997	\$141,019		
4	August	1997	\$188,025		
5	September	1997	\$235,032		
6	October	1997	\$282,038		
7	November	1997	\$329,044		
8	December	1997	\$376,051		
9	January	1998	\$423,057		
10	February	1998	\$470,063		
11	March	1998	\$517,070		
12	April	1998	\$564,076		
13	May	1998	\$611,082	\$6,111	
14	June	1998	\$658,089	\$6,581	
15	July	1998	\$705,095	\$7,051	
16	August	1998	\$752,101	\$7,521	
17	September	1998	\$799,108	\$7,991	
18	October	1998	\$846,114	\$8,461	
19	November	1998	\$893,120	\$8,931	
20	December	1998	\$940,127	\$9,401	
21	January	1999	\$987,133	\$9,871	
22	February	1999	\$1,034,139	\$10,341	
23	March	1999	\$1,081,146	\$10,811	
24	April	1999	\$1,128,152	\$11,282	
25	May	1999	\$1,175,158	\$11,752	
26	June	1999	\$1,222,165	\$12,222	
27	July	1999	\$1,269,171	\$12,692	
28	August	1999	\$1,316,177	\$13,162	
29	September	1999	\$1,363,184	\$13,632	
30	October	1999	\$1,410,190	\$14,102	
31	November	1999	\$1,457,196	\$14,572	
32	December	1999	\$1,504,203	\$15,042	
33	January	2000	\$1,551,209	\$15,512	
34	February	2000	\$1,598,215	\$15,982	
35	March	2000	\$1,645,222	\$16,452	
36	April	2000	\$1,692,228	\$16,922	
37	May	2000	\$1,739,234	\$17,392	

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Line	Month	Year	Principle	Interest @ 12%	Combined
38	June	2000	\$1,786,241	\$17,862	
39	July	2000	\$1,833,247	\$18,332	
40	August	2000	\$1,880,253	\$18,803	
41	September	2000	\$1,927,260	\$19,273	
42	October	2000	\$1,974,266	\$19,743	
43	November	2000	\$2,021,272	\$20,213	
44	December	2000	\$2,068,279	\$20,683	
45	January	2001	\$2,115,285	\$21,153	
46	February	2001	\$2,162,291	\$21,623	
47	March	2001	\$2,209,298	\$22,093	
48	April	2001	\$2,256,304	\$22,563	
49	May	2001	\$2,303,310	\$23,033	
50	June	2001	\$2,350,317	\$23,503	
51	July	2001	\$2,397,323	\$23,973	
52	August	2001		\$23,973	
53	September	2001		\$23,973	
54	October	2001		\$23,973	
55	November	2001		\$23,973	
56	December	2001		\$23,973	
57	January	2002		\$23,973	
58	February	2002		\$23,973	
59	March	2002		\$23,973	
60					
61	Totals Through March 15, 2002		<u>\$2,397,323</u>	<u>\$778,425</u>	<u>\$3,175,748</u>
62					
63	Stipulated Amount Through March 15, 2002		\$2,377,016	\$777,955	\$3,154,971
64					
65	April	2002		\$23,973	
66	May	2002		\$23,973	
67	June	2002		\$23,973	
68	July	2002		\$23,973	
69	August	2002		\$23,973	
70	September	2002		\$23,973	
71	October	2002		\$23,973	
72					
73	Additional Interest through October 15, 2002			\$167,813	
74					
75	Stipulated Amount Plus Additional Interest		<u>\$2,377,016</u>	<u>\$945,768</u>	<u>\$3,322,784</u>

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ALLOCATION OF TOTAL LIABILITY TO ACNA

WORKSHEET B

<u>Line</u> (A)	<u>ACNA</u> (B)	<u>Name</u> (C)	<u>Orig CCL Billed Revenue 01/1999 thru 06/2001</u> (D)	<u>Initial Allocation Percentage</u> (E)	<u>Amount of \$1,768,387.61</u> (F)	<u>Exclude Less Than \$25.00</u> (G)	<u>Final Allocation (rounded)</u>	
							<u>Dollars</u> (H)	<u>Percent</u> (I)

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WORKSHEET B

Line	ACNA	Name	Orig CCL Billed Revenue 01/1999 thru 06/2001	Initial Allocation Percentage	Amount of \$1,768,387.61	Exclude Less Than \$25.00	Final Allocation (rounded)	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	Dollars	Percent

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WORKSHEET B

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							Dollars (H)	Percent (I)

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PRINCIPLE VERSUS INTEREST AMOUNT

WORKSHEET C

<u>Line</u> (A)	<u>ACNA</u> (B)	<u>Name</u> (C)	<u>Principle Amount</u> (D)	<u>Interest Amount</u> (E)	<u>Total</u> (F)
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