

## **PHILIP E. GRATE: CURRICULUM VITAE**

### **BUSINESS ADDRESS**

U S WEST Communications, Inc.  
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Seattle, Washington 98191

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### **LICENSURE**

Mr. Grate is a licensed Certified Public Accountant in Washington and is an inactive member of the Washington State Bar.

### **EDUCATION**

Mr. Grate earned a Bachelor of Science Degree in Business Administration with a concentration in Accounting from Indiana University, Bloomington. Mr. Grate also earned a Juris Doctorate from Indiana University, Bloomington.

### **EMPLOYMENT**

From 1982 to 1984, Mr. Grate was a senior tax consultant for Touche Ross, a Certified Public Accounting firm that subsequently became part of Deloitte & Touche.

In 1984, Mr. Grate became a manager of tax research for Pacific Northwest Bell Telephone Company, Inc. In 1987, Mr. Grate became the Tax Attorney for Pacific Northwest Bell, Northwestern Bell, and Mountain Bell, the predecessors of U S WEST Communications, Inc. Mr. Grate's staff and he were responsible for advising U S WEST Communications, Inc. on matters related to tax planning and compliance and for representing the company before regulatory commissions on tax related matters. In 1990, Mr. Grate accepted a position as Director of Accounting Standards for U S WEST Communications, Inc. His staff and he were responsible for U S WEST Communication's compliance with Generally Accepted Accounting Principles (GAAP) and the accounting rules promulgated by the Federal Communications Commission (FCC) including Parts 32 and 64 of Title 47 of the Code of Federal Regulations. In 1995, Mr. Grate became Director – State Finance, where he serves as the company's representative to state regulatory agencies in accounting and finance matters and as an expert witness in proceedings before state regulatory agencies.

## **TESTIMONIES**

Mr. Grate has testified on the following topics in the following proceedings:

### **Regulatory Accounting**

Iowa Department of Commerce - Utility Division in Docket No. RPU-93-9

### **Cost of Service Revenue Requirement**

Utah Public Service Commission Docket No. 95-049-05  
Utah Public Service Commission Docket No. 97-049-08  
Washington Public Service Commission Docket No. UT-970766  
New Mexico Public Regulation Commission Utility Case No. 3008  
Arizona Corporation Commission Docket No. T-1051B-99-105

### **Depreciation**

Utah Public Service Commission Docket No. 95-049-22

### **Federal Income Taxation in Cost of Service**

Utah Public Service Commission Docket No. 88-049-07

### **Merger of U S WEST, Inc. and Qwest Communications International Inc.**

Utah Public Service Commission Docket No. 99-049-05  
Arizona Corporation Commission Docket No. T-01051B-99-0497

### **Sale of Telephone Exchanges**

Idaho Public Utilities Commission Case Nos. USW T-99-25 and CTC T-99-2  
Utah Public Service Commission Docket No. 99-049-65

### **Productivity Factor under Price Cap Regulation**

Utah Public Service Commission Docket No. 99-049-78