

**Exhibit T-\_\_ (TWZ-RT)**  
**Docket No. UT-020406**  
**Witness: Timothy W. Zawislak**

**BEFORE THE  
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

<b>AT&amp;T COMMUNICATIONS OF</b>	)	<b>DOCKET NO. UT-020406</b>
<b>THE PACIFIC NORTHWEST, INC.,</b>	)	
	)	
<b>Complainant,</b>	)	
	)	
<b>v.</b>	)	
	)	
<b>VERIZON NORTHWEST INC.</b>	)	
	)	
<b>Respondent.</b>	)	
_____	)	

**REBUTTAL TESTIMONY OF**

**Timothy W. Zawislak**

**STAFF OF  
WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION**

**\*\* NON-CONFIDENTIAL VERSION \*\***

**February 7, 2003**

1 **Q. Please state your name, position, employer, and business address.**

2 A. My name is Timothy W. Zawislak. I am employed by the Washington Utilities  
3 and Transportation Commission (Commission) as a Regulatory Analyst, and my  
4 business address is 1300 South Evergreen Park Drive S.W., Olympia,  
5 Washington, 98504.

6  
7 **Q. Have you previously filed testimony in this proceeding?**

8 A. Yes. I submitted direct testimony on September 30, 2002.

9  
10 **Q. What is the purpose of your rebuttal testimony?**

11 A. The purpose of my testimony at this time is to rebut the December 3, 2002,  
12 testimonies of Verizon witnesses Orville D. Fulp, Nancy W. Heuring, James H.  
13 Vander Weide, Carl R. Danner, Terry R. Dye, and David G. Tucek. I focus on the  
14 issues of imputation and the interim terminating access charge ("ITAC").

15 In addition to my rebuttal testimony, Commission Staff also is sponsoring  
16 rebuttal testimony through Betty A. Erdahl and Glenn Blackmon, Ph.D. Ms.  
17 Erdahl focuses on revenue issues and Dr. Blackmon primarily responds to access  
18 charge rate design issues and the policy behind the access charge reform at issue  
19 in this adjudication.

1 **Q. What are Commission Staff's main concerns in this proceeding?**

2 A. Staff is concerned that Verizon's access charges are excessive and discriminatory,  
3 and that they must be corrected based on current data in order to conduct a  
4 sufficient imputation analysis that will assist the Commission in deciding the  
5 merits of AT&T's complaint. Based on Verizon's current access charges,  
6 Commission Staff contends that AT&T's complaint has merit and recommends  
7 that the Commission order Verizon to revise its access charges in order to rectify  
8 this situation. With respect to Verizon's claims that it cannot reduce its access  
9 charges without raising local rates, Staff believes that it is more appropriate for  
10 Verizon to file a separate rate case, in accordance with Commission rules, rather  
11 than to try to justify half-heartedly its intrastate revenue requirements as it has  
12 attempted in this case.

13

14 **TESTIMONY OF MR. FULP**

15 **Q. What are your criticisms of Mr. Fulp's testimony?**

16 A. First, Mr. Fulp fails to recognize that carrier access charge data such as cost,  
17 demand, and revenue change over time. These changes are due to market  
18 dynamics and regulatory evolution. Because Mr. Fulp fails to recognize these  
19 changes, his premise is misleading and the Commission should discount it. *See*

1 Exhibit \_\_\_\_ (ODF-1T)(Fulp, Direct), at 2, ll. 13-20. Additionally, Mr. Fulp and  
2 the other Verizon witnesses fail to recognize that the FCC's new universal service  
3 support mechanisms (such as "interstate access support" or "IAS" for non-rural<sup>1</sup>  
4 companies like Verizon, and "interstate common line support" or "ICLS" for  
5 rural<sup>2</sup> companies like Mashell Telecom, Inc.) are properly considered in the  
6 context of the ITAC's rate design for intrastate universal service funding  
7 purposes.

8  
9 **Q. Doesn't Mr. Fulp acknowledge that access charges should be changed?**

10 A. Yes, through his suggested access charge restructuring. See Exhibit \_\_\_\_ (ODF-  
11 1T)(Fulp, Direct), at 17-20. However, Mr. Fulp goes on to argue that revenues  
12 must remain static (or revenue neutral) and proposes increasing only local rates  
13 in order to resolve the issues in this complaint. Although I can see why that  
14 might be appealing to the company (i.e. raising the rates of captive ratepayers), I  
15 do not see why the Commission's hands are tied in this respect. Additionally, as  
16 Ms. Erdahl testifies, Verizon likely is over-earning in this state and if that is the  
17 case the company may be able to absorb (either in whole or in part) the

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<sup>1</sup> This mechanism was approved in FCC Order 00-193, and became effective on July 1, 2000.

<sup>2</sup> This mechanism was approved in FCC Order 01-304, and became effective on July 1, 2002.

1 reductions advocated by Staff, in any event. Furthermore, as Dr. Blackmon  
2 testifies, Verizon may file a general rate case at any time or the Commission may  
3 choose to allow Verizon to take advantage of the “free pass” on originating  
4 access option<sup>3</sup> for that portion of the reduction that the company chooses not to  
5 absorb (which would still be revenue neutral).

6  
7 **TESTIMONY OF MS. HEURING**

8 **Q. What are your criticisms of Ms. Heuring’s testimony?**

9 A. From Ms. Heuring’s testimony, it appears that Verizon perceives the need for a  
10 general rate case irrespective of the outcome of this case. However, the company  
11 does not provide data sufficient to support a general rate increase request in this  
12 proceeding. If Verizon wants to increase general rates, Staff recommends that  
13 the company file all of the information that is required to support a general rate  
14 increase request, and should request such relief in accordance with Commission  
15 rules (including customer notice), in a separate proceeding designed for that  
16 purpose. See Ex. \_\_\_\_ (BAE-RD) (Erdahl, Rebuttal).

17  

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<sup>3</sup> See Dr. Blackmon’s Exhibit \_\_\_\_ (GB-2) at 13.

1 TESTIMONY OF DR. VANDER WEIDE

2 **Q. What is your response to Dr. Vander Weide's testimony?**

3 A. Dr. Vander Weide's testimony is unnecessary because he states that Verizon is  
4 not asking the Commission to change its current authorized rate of return of  
5 9.76% at this time, and Staff agrees. *See also* Ex. \_\_\_\_\_ (BAE-RD)(Erdahl,  
6 Rebuttal).

7  
8 TESTIMONY OF DR. CARL R. DANNER

9 **Q. Do you agree with Dr. Danner's conclusion that, "AT&T is wrong in claiming**  
10 **that Verizon's current access charges are anticompetitive and result in a price**  
11 **squeeze, and that Verizon's toll rates fail the Commission's imputation test?"**

12 A. No. Staff's response to AT&T Data Request No. 4, included here as confidential  
13 Exhibit C- \_\_\_\_\_(TWZ-6C), explains why I disagree. The data request response is  
14 based on Verizon's imputation analysis and is more fully developed below in  
15 response to Mr. Dye's testimony regarding imputation.

16  
17 TESTIMONY OF MR. DYE - IMPUTATION

18 **Q. Do you agree with Mr. Dye's description of the Commission's imputation test**  
19 **at page 3, lines 15 through 20 of his testimony?**

1 A. Yes, and I think it is helpful in this case to review the imputation price floor  
2 submitted by Verizon (or rather its predecessor GTE-NW) in Docket No. UT-  
3 970598. That price floor is provided here as Exhibit C-\_\_\_\_(TWZ-7C).<sup>4</sup> The  
4 comparison of that imputation price floor to the average revenue per minute  
5 (“ARPM”) by plan at that time is also provided here as Exhibit C-\_\_\_\_(TWZ-  
6 8C)<sup>5</sup>.

7

8 **Q. Did Mr. Dye submit a new imputation test in his responsive testimony?**

9 A. That is a difficult question to answer. What Mr. Dye provided was a new  
10 comparison of a *modified* price floor to Verizon’s updated ARPM by plan, in his  
11 Exhibit C-\_\_\_\_(TRD-2C). A similar comparison, obtained through discovery, is  
12 attached as Exhibit C-\_\_\_\_(TWZ-9C).<sup>6</sup> Because Mr. Dye has failed to provide  
13 the basis for his *modified* price floor (or what he calls the “cost of toll”), I will  
14 provide what I have been able to obtain through Verizon’s responses to Staff’s  
15 discovery in Exhibit C-\_\_\_\_(TWZ-10C)<sup>7</sup>. Likewise, the details on which Mr.

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<sup>4</sup> This exhibit is an extract from Verizon’s response to Staff’s Data Request No. 7.

<sup>5</sup> *Id.*

<sup>6</sup> This exhibit is an extract from Verizon’s response to Staff’s Data Request No. 29.

<sup>7</sup> This exhibit is an extract from Verizon’s response to Staff’s Data Request No. 26.

1 Dyes' ARPM by plan appear to rely are provided here as Exhibit C-\_\_\_\_(TWZ-  
2 11C)<sup>8</sup>.

3

4 **Q. Have there been any changes from the Commission's approved imputation**  
5 **price floor identified from Docket UT-970598 to the floor that Verizon appears**  
6 **to be relying upon now?**

7 A. Yes. It appears that several things have changed over time, from Verizon's  
8 perspective, based on a comparison of Exhibit C-\_\_\_\_(TWZ-7C) and Exhibit C-  
9 \_\_\_\_ (TWZ-10C).

10

11 **Q. Please list and describe the nature of the changes that Verizon proposes.**

12 A. Based on Verizon's responses to Staff data requests a list of changes is provided  
13 below:

14 1. Verizon's originating access charges have gone up from \$0.0279700 to  
15 \$0.0580907 (a net increase of three cents per minute).

16 2. Verizon's terminating access charges have gone down from \$0.0456790 to  
17 \$0.0363486 (a net decrease of less than one cent per minute).

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<sup>8</sup> This exhibit is an extract from Verizon's response to Staff's Data Request No. 35.



- 1           3.     Qwest’s terminating access charges have gone down from \$0.0308200 to  
2                     \$0.0196910 (a net decrease of about one cent per minute).
- 3           4.     CenturyTel’s (or the ILEC) terminating access charges have gone up from  
4                     \$0.0735070 to \$0.0859140 (a net increase of about one cent per minute).
- 5           5.     The changes in 1 through 4 above, in the aggregate, affect imputation by  
6                     increasing the price floor by **\*\*XXXXXXXX\*\***.
- 7           6.     Billing and Collection costs decreased by **\*\*XXXXXXXX\*\***.
- 8           7.     Marketing and Administration costs increased by **\*\*XXXXXXXX\*\***.
- 9           8.     Local Transport costs have decreased by **\*\*XXXXXXXX\*\***.
- 10          9.     Conversion factors used by Verizon also have changed. In theory these  
11                     factors would account for non-conversation time associated with switched  
12                     access versus retail toll usage. However, Verizon’s changes don’t make  
13                     sense in this respect. Rather than adding non-conversation time onto the  
14                     access charges (or leaving what’s there in place) Verizon proposes to  
15                     factor it out. This is inappropriate because Verizon’s competitors would  
16                     have to pay for that additional access, therefore, so should Verizon “pay”  
17                     as part of this imputation element. I provide the impact of this change as  
18                     part of Exhibit C-\_\_\_\_(TWZ-12C). I also provide the electronic file,  
19                     which can be used to test the sensitivity of this adjustment, in Excel format

1 (xls) on a confidential disk provided here as Exhibit C-\_\_\_\_(TWZ-  
2 12C[disk]).

3 10. In addition to the changes above, Verizon also has updated its calculation  
4 of its imputation price floor in several other areas such as:

- 5 a. Adding lower cost wireless to the mix of its intrastate toll traffic.
- 6 b. Reclassifying the residual interconnection charge (“RIC”) from the  
7 transport category to the switched access category.
- 8 c. Changing the way Billing and Collection and  
9 Sales/Advertising/Marketing (“SAM”) is calculated for purposes of  
10 the imputation price floor.

11

12 **Q. What is the aggregate effect of these changes upon Verizon’s proposed price**  
13 **floor?**

14 A. The aggregate effect of Verizon’s proposed changes is that its proposed price  
15 floor is only slightly lower than what the Commission ordered in Docket UT-  
16 970767, **\*\*XX**  
17 **XXXXXXXXXXXXXXXXXXXX\*\*** However, when adjusting for the conversion factor  
18 correction that I recommend, the recalculated price floor results in an even

1 slightly higher floor, \*\*XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

2 XX.\*\*

3

4 **Q. Have you tested what Verizon’s price floor would be based on Staff’s access**  
5 **charge recommendations and other possible outcomes of this case?**

6 A. Yes. The results of that sensitivity analysis (based on Verizon’s updated  
7 methodology) are provided on page 2 of Exhibit C-\_\_\_\_(TWZ-12C) and on  
8 worksheet 2 of Exhibit C-\_\_\_\_(TWZ-12C[disk]). With the correction mentioned  
9 above, Verizon’s price floor would decrease to \*\*XXXXXXXXXXXXXXXXXXXX  
10 XXXXX\*\* if Staff’s recommendation is adopted by the Commission. If the  
11 Commission instead requires only terminating access charge reductions, but  
12 allows Verizon to raise its originating access charges in order to achieve revenue  
13 neutrality (and Verizon chooses to take advantage of that opportunity) the price  
14 floor would increase to \*\*XXXXXXXXXXXXXXXXXXXXXXXXXXXX\*\* based on the  
15 same methodology. If Verizon’s price floor goes down as a result of this case, the  
16 company could in turn lower its toll prices to consumers. However, if Verizon’s  
17 price floor goes up (or stays the same) as a result of this case Verizon will have to  
18 raise its toll prices in order to alleviate the price squeeze it is (and would  
19 continue to be) imposing upon its competitors.

1 **Q. In addition to modifying the imputation price floor calculation, does Verizon**  
2 **appear to be changing the Commission-approved ARPM-by-plan analysis?**

3 A. No. However, Verizon does appear to have updated its traffic percentages,  
4 usage levels, and customer choices based on the plans it currently offers (*compare*  
5 *Exhibit C-\_\_\_\_(TWZ-8C) with Exhibit C-\_\_\_\_(TWZ-9C)*). Staff does not oppose  
6 updates of this nature because they appear consistent with what the Commission  
7 ordered in Docket UT-970767. The underlying information is outlined in Exhibit  
8 C-\_\_\_\_(TWZ-11C), referenced earlier in this testimony.

9  
10 **Q. Does Staff oppose Verizon's attempt to update the Commission-approved**  
11 **price floor calculation?**

12 A. No. Although Staff doesn't agree with Verizon's result (because Verizon used  
13 flawed inputs), Staff does agree that the Commission should adopt a new price  
14 floor for use in this case and beyond. In doing so, the Commission should be  
15 aware of the other new developments identified by Verizon (through the  
16 comparison above as outlined by Staff) and, in addition, the Commission also  
17 should correct Verizon's access charges as proposed by Staff in our direct  
18 testimony in order to further reflect the realities of Verizon's operations (such as  
19 changes in the ITAC and reductions to other excessive elements), as well. The

1 Commission also may wish to correct any perceived problems with the price  
2 floor calculation as pointed out by AT&T, Public Counsel, or any other party to  
3 this proceeding. The most prominent examples of access charge elements that  
4 need to be changed from Staff's perspective are Verizon's ITAC and its  
5 terminating end office switching rate. The basis for the change in the terminating  
6 end office switching rate was discussed in Dr. Blackmon's direct testimony, and  
7 the basis for the change in the ITAC was discussed in my direct testimony and is  
8 further supported in my rebuttal to Mr. Dye's testimony regarding the ITAC  
9 below.

10  
11 **TESTIMONY OF MR. DYE - ITAC**

12 **Q. What are your criticisms of Mr. Dye's testimony regarding the ITAC?**

13 A. My analysis reveals that the ITAC should now be no greater than \$0.0188679 per  
14 terminating intrastate carrier access minute of use, based on current data.

15 Mr. Dye's proposal of \$0.04742 is without merit and doesn't take into

16 consideration the Commission's previously stated policy on ITAC rate design.<sup>9</sup>

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<sup>9</sup> See Exhibit \_\_\_\_ (TWZ-T-1) at 3, and the Commission's November 1998 Report to the Legislature at 49-D. Additionally, Staff continuously has advocated that total support should be reduced by the amount of federal support to arrive at the necessary level of state support. See, e.g., "Staff Memo for Docket Nos. UT-970325, UT-981494, UT-981496, and UT-981527, from the 12/9/98 open meeting," and Staff's Testimony and Exhibits in Docket No. UT-990672.

1 Mr. Dye's proposal would result in an even more discriminatory rate structure  
2 and would further violate RCW 80.36.186, which states:

3 **Pricing of or access to noncompetitive**  
4 **services -- Unreasonable preference or**  
5 **advantage prohibited.** Notwithstanding any  
6 other provision of this chapter, no  
7 telecommunications company providing  
8 noncompetitive services shall, as to the pricing  
9 of or access to noncompetitive services, make  
10 or grant any undue or unreasonable preference  
11 or advantage to itself or to any other person  
12 providing telecommunications service, nor  
13 subject any telecommunications company to  
14 any undue or unreasonable prejudice or  
15 competitive disadvantage. The commission  
16 shall have primary jurisdiction to determine  
17 whether any rate, regulation, or practice of a  
18 telecommunications company violates this  
19 section.  
20

21 **Q. How would Mr. Dye's proposal result in an "even more discriminatory" rate**  
22 **structure?**

23 A. By collecting more of Verizon's universal service costs from its competitors,  
24 Verizon essentially would be able to incur less than its fair share in the same  
25 market. Although imputation imperfectly tries to adapt for this, the results in  
26 that case would be excessive profits rather than the proper allocation of  
27 responsibility in the first place. The better and more efficient way to adapt for  
28 this is to set the ITAC at the right level to begin with. Because the toll market has

1           been somewhat volatile, Verizon probably should count on adjusting this  
2           mechanism every year or two in order to more accurately accomplish this  
3           allocation in a nondiscriminatory way.

4  
5   **Q.   Does Verizon receive support from USAC for Interstate Access Support or**  
6   **“IAS”<sup>10</sup>?**

7   A.   Yes. This has been established through USAC’s website, as well as confirmed  
8       through a data request propounded on the testimony and exhibits of Ms.  
9       Heuring. The USAC evidence was provided in my direct testimony as Exhibit  
10      \_\_\_\_\_ (TWZ-3), and Verizon’s supplemental responses to Staff’s supplemental  
11      Data Requests Nos. 39 and 42 are provided as Exhibits \_\_\_\_\_(TWZ-13C) and  
12      \_\_\_\_\_ (TWZ-14C), respectively. This evidence confirms that the number set forth  
13      in my direct testimony, \$21,465,984, is appropriate, and in fact, is a conservative  
14      estimate of the federal support received by Verizon for use in the ITAC’s rate  
15      design development.

16  

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<sup>10</sup> Please refer to page 3 of this testimony, lines 2-7, for a description of IAS and Staff’s general response to all Verizon’s witnesses with regard to this issue.

1 **Q. Can the ITAC be updated even further now that more information is**  
2 **available?**

3 A. Yes. One could update the ITAC even further now that actual data for 2002 is  
4 available. Verizon's supplemental response to Staff supplemental Data Request  
5 No. 42, provided as Exhibit C-\_\_\_\_(TWZ- 14C), reveals that a more recent  
6 interstate<sup>11</sup> access support, or IAS, amount is now available for 2002, which is  
7 \$23,061,717. This larger amount would cause the ITAC to be even lower than I  
8 recommended in my direct testimony, all other things being equal.

9  
10 **Q. Does Staff recommend a lower ITAC at this time?**

11 A. No, Staff is still recommending that the ITAC be priced at \$0.0188679 per  
12 terminating intrastate carrier access minute, as it recommended in direct  
13 testimony.

14

15 **TESTIMONY OF MR. TUCEK**

16 **Q. What are your criticisms of Mr. Tucek's testimony?**

17 A. Mr. Tucek's testimony is not at all responsive. Verizon had a chance to support

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<sup>11</sup> Although "interstate" is a 47 CFR Part 36 term and Verizon's witness Mr. Dye believes it is off limits for the Commission to consider, I would direct the Commission's attention to 47 CFR § 36.1(h), which indicates discretion and deference for ratemaking authorities, especially when used only for rate design purposes as is the case with Staff's proposed ITAC. The allocation of revenue requirements is addressed by Ms. Erdahl, and the discretion provided in this rule also is applicable in that context.



1 its cost of providing universal service in Washington and did nothing more than  
2 try to turn this case into a general rate case, which it is not. In my opinion,  
3 Verizon failed to take advantage of the extra time the ALJ built into the schedule  
4 for Verizon to prepare comprehensive cost studies. Mr. Tucek primarily focuses  
5 on basic residential service, with some analysis of simple business service.  
6

7 **Q. Did Mr. Tucek provide disaggregated costs for basic residential or simple**  
8 **business service, by exchange in his testimony or exhibits?**

9 A. No. Verizon could have provided that information in its testimony but chose not  
10 to do so. Rather, Verizon provided that information in response to Staff's Data  
11 Request No. 45.  
12

13 **Q. Did Mr. Tucek produce intrastate universal service estimates based on these**  
14 **costs?**

15 A. Surprisingly, no. Staff questions whether such a cost study would produce  
16 results that are even lower than those proposed by Staff.  
17

18 **Q. Would this indicate that the ITAC is too high even at the level that Staff**  
19 **proposes?**

1 A. In Staff's opinion it is certainly not too low. I would say that it is a conservative  
2 number that passes on the benefits of any doubts to the benefit of Verizon and its  
3 ratepayers.

4

5

**OTHER ISSUES**

6 **Q. Has any Verizon witness responded to your discussion in direct testimony**  
7 **regarding structural separation or reclassification of Verizon's intrastate toll**  
8 **operations as non-competitive?**

9 A. No, so I would gather that Verizon does not disagree that those are also feasible  
10 options available to the Commission in this case.

11

12 **Q. Why didn't Verizon respond?**

13 A. I don't know. These issues are part and parcel of this case. It appears that  
14 Verizon is more focused on its alleged revenue requirement issues than the main  
15 scope of this case, which is to determine if Verizon is competing in a lawful  
16 manner with other toll providers such as AT&T. Because Verizon has spent so  
17 much time on revenue requirement issues, Staff witness Ms. Erdahl will explain  
18 why Verizon's presentation is insufficient from a general rate case perspective.

19

1 **Q. Are there any other issues that you believe merit clarification?**

2 A. Yes, there is one. That is the fact that both Verizon's Billing and Collection  
3 ("B&C") service as well as its intrastate toll service have been competitively  
4 classified in the state of Washington. Verizon may imply that imputation is no  
5 longer appropriate for toll services in Washington because of competitive  
6 classification. My response to that implication is this: As I stated in my direct  
7 testimony, this situation only increases the importance of closely supervising  
8 Verizon's control over the underlying access services (which have not been  
9 competitively classified). To the extent any input also has been classified as  
10 competitive (such as B&C) it may be imputed at total service long run  
11 incremental cost ("TSLRIC"). To the extent that any input has not been classified  
12 as competitive (such as tariffed carrier access charges) they must be imputed at  
13 tariffed rates. The Commission has recently clarified this in its "Tariff, Price List,  
14 and Contract," rulemaking in Docket UT-991301, when it adopted WAC 480-80-  
15 204(6), which states in pertinent part:

16 The rates, charges, and prices of services  
17 classified as competitive under RCW 80.36.330  
18 must cover the cost of providing the service.  
19 Costs must be determined using a long-run  
20 incremental cost analysis, including as part of  
21 the incremental cost, the price charged by the  
22 offering company to other telecommunications  
23 companies for any essential function used to

1 provide the service, or any other commission-  
2 approved cost method . . . .

3

4 **Q. If Verizon is ordered to reduce its access charges in the manner Dr. Blackmon**  
5 **and you describe, would all of Verizon's present toll calling plans pass this**  
6 **test?**

7 A. Yes, in fact Verizon could in the future even lower its toll rates in order to  
8 compete more effectively while at the same time escaping the need for structural  
9 separation, reclassification, or toll rate increases.

10

11 **Q. Does this conclude your rebuttal testimony?**

12 A. Yes.

### TWZ Rebuttal Exhibit List with Descriptions

Description	Exhibit Identification
Staff Response to AT&T Data Request No. 4	Exhibit C-____(TWZ-6C)
Verizon Response to Staff DR No. 7 (portion)	Exhibit C-____(TWZ-7C)
Verizon Response to Staff DR No. 7 (portion)	Exhibit C-____(TWZ-8C)
Verizon Response to Staff DR No. 29 (portion)	Exhibit C-____(TWZ-9C)
Verizon Response to Staff DR No. 26 (portion)	Exhibit C-____(TWZ-10C)
Verizon Response to Staff DR No. 35 (portion)	Exhibit C-____(TWZ-11C)
Staff Imputation Sensitivity Analysis	Exhibit C-____(TWZ-12C)
Electronic Version (computer disk) of Staff Imputation Sensitivity Analysis	Exhibit C-____ (TWZ-12C[disk])
Verizon Response to Staff DR No. 39	Exhibit C-____(TWZ-13)
Verizon Response to Staff DR No. 42	Exhibit C-____(TWZ-14)