

**Exhibit No. ____ (PMS-2)
Docket No. UT-061625
Witness: Paula M. Strain**

**BEFORE THE WASHINGTON
UTILITIES AND TRANSPORTATION COMMISSION**

In the Matter of the Petition of

DOCKET NO. UT-061625

QWEST CORPORATION

**To be Regulated Under an Alternative
Form of Regulation Pursuant to RCW
80.36.135**

**EXHIBIT TO
TESTIMONY OF**

PAULA M. STRAIN

**STAFF OF
WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION**

RE: Qualifications and Experience

January 29, 2007

Paula M. Strain
Statement of Qualifications

1 I am a 1977 graduate of the University of California, Berkeley, holding a Bachelor of Science degree in Business Administration with an emphasis in Accounting. I worked for a public accounting firm for four years and am a Certified Public Accountant, licensed in California, and a member of the AICPA. In 1981, I joined the staff of the Alaska Public Utilities Commission (now known as the Regulatory Commission of Alaska) and worked there as a financial analyst until 1992. While employed there, I participated as lead analyst in numerous rate cases, testifying on revenue requirement, cost of service, rate design, acquisitions and transfers, and cost of capital issues involving telephone, electric, water, sewer, oil pipeline, and cable television utilities, as contained in pages three to four of this exhibit.

2 I joined the Staff of the Washington Utilities and Transportation Commission in November 1992 and participated in telephone cases involving GTE Northwest Incorporated, the Washington Exchange Carriers Association and other telephone utilities. After one year working at the Washington Office of the Insurance Commissioner, I rejoined the staff of the UTC, again working in the telecommunications section. I testified in Docket UT-950200 (US West general rate case) on affiliated interest issues and the calculation of the directory yellow pages imputation; in Docket UT-960369 on avoided cost wholesale discounts; and in Docket UT-980948, US West's petition for an accounting order regarding yellow pages imputation. I also assisted the Commission as an accounting advisor in Docket UE-960195,

involving the merger of Puget Sound Power and Light Corp. and Washington Natural Gas Corporation.

3 I was the Staff team lead in the Commission's docket regarding Qwest's application for approval to re-enter the interLATA long distance market (section 271), Dockets UT-003022 and UT-003040, which involved participating in workshops and proceedings over a two-year period and assisting the Administrative Law Judge and Commissioners in drafting recommendations to the FCC regarding Qwest's application.

4 In December 2002, I became the Commission's policy advisor on telecommunications issues and worked on numerous dockets in an advisory role to the Commissioners. I rejoined the Commission's Telecommunications Section Staff in February 2004 and testified as the lead accounting witness for Staff in the interim phase of Docket UT-040788, a general rate case involving Verizon Northwest Inc., in August 2004. I also filed revenue requirements testimony in that case in response to the company's request for permanent rate relief.

5 In November 2005 and February 2006, I filed testimony regarding the gain on sale of Sprint's directory operations in connection with the commission's review of Sprint's spinoff of its local exchange operations to Embarq (Docket UT-051291).

6 I am a long-time member of the NARUC Staff Subcommittee on Accounting and Finance. In 2004 and 2005, I taught the "Accounts and Finances for Telecom" course at the Annual Regulatory Studies Program for the Institute of Public Utilities at Michigan State University.

Paula M. Strain
LIST OF APUC CASES

As Staff Docket Manager (indicated by *) or Secondary Staff, I was involved in the Commission proceedings listed below. Assignments addressed in written and oral testimony include revenue requirements, cost of service, rate design, management fitness for certification, and rate development. Subjects addressed include operating expenses and revenues, affiliated interests, rate of return, Times Interest Earned Ratio, equity management plans, municipal interfund accounting, and management deficiency evaluation.

Docket No.	Utility/Pipeline & Subject	Testimony	
		written	oral
U-81-36*	Anchorage Sewer Utility, Request for Consolidated Rates	X	X
U-81-78*	Anchorage Water Utility, General Rate Increase	X	X
U-82-11*	Anchorage Sewer Utility, General Rate Increase	X	X
U-82-33*	Kodiak Electric Association, General Rate Increase	X	X
U-83-76*	Pacific Telecom, Inc., Acquisition of Glacier State Telephone and Juneau Douglas Telephone	X	X
U-83-100*	Anchorage Sewer Utility, General Rate Case	X	X
U-84-3*	Investigation into Public Water Service to Sunny Slopes, Eagles Crest and Heritage Park Subdivisions	X	X
U-84-15*	Glacier State Telephone Company, General Rate Increase	X	
P-85-2	Kuparuk Pipeline, General Rate Increase	X	
U-85-50*	Alaska Power & Telephone Co., General Rate Increase	X	X
U-86-29*	Chugach Electric Association, General Rate Increase	X	X
R-87-2*	Effect of Tax Reform Act of 1986 on Regulated Utilities	X	
R-87-5*	Proposed Amendments to Uniform System of Accounts for Telephone Utilities (Part 32)	X	
U-87-35*	Chugach Electric Association, General Rate Increase and Rate Redesign	X	X
U-88-5/6*	Telephone Utilities of Alaska and Telephone Utilities of Northland, Request for General Rate Increase and Rate Redesign	X	X

U-88-25*	Homer Electric Association, Request for Approval of Special Contract	X	X
U-89-7*	Haines Light & Power Co., Request for General Rate Increase	X	
U-89-9	Prime Cable of Alaska, Acquisition of Sonic Cable of Alaska, Inc.	X	
U-89-56*	Aniak Light and Power Co., Request for General Rate Increase	X	
U-90-9*	Alaska Electric Light & Power, Request for General Rate Increase	X	
U-90-27*	Alascom, Inc., Determination of Revenue Requirement and Rate Reduction	X	
U-90-39/56*	Determination of Intrastate Interexchange Revenue Requirements for 18 Local Exchange Telephone Companies	X	
U-90-64	Anchorage Water & Wastewater Utility (Sewer Division), Request for General Rate Increase	X	
U-90-90	Municipal Light & Power, Request for General Rate Increase	X	X
U-91-86	Anchorage Water & Wastewater Utility (Water Division), Request for General Rate Increase	X	
U-91-11	General Communication, Inc., Application for Certificate of Public Convenience & Necessity to Operate as an Intrastate Telecommunications Common Carrier		
U-91-32/50*	Determination of 1991 Intrastate Interexchange Revenue Requirements for 18 Local Exchange Telephone Companies		
U-91-91	Anchorage Telephone Utility, Request for General Rate Increase	X	X
U-92-6	Anchorage Telephone Utility, Request for Rate Redesign		