

5/15/00 1:41:27 PM  
COMMENT :  
PROPOSAL : Co Proposal

COMPANY : GTE NORTHWEST  
STATE : WASHINGTON  
STATEMENT A - REMAINING LIFE

SUMMARY OF CHANGES IN DEPRECIATION RATES

ANNUAL PERCENTAGE RATES OF DEPRECIATION

ACCOUNT NUMBER	CLASS OR SUBCLASS OF PLANT	RATES IN EFFECT 12-31-1999				RATES PROPOSED 2000			
		AVG. REM. LIFE	RESERVE PCT	FUTURE NET SALV.	DEPR RATE	AVG. REM. LIFE	RESERVE PCT	FUTURE NET SALV.	DEPR RATE
		A	B	C	D	E	F	G	H
2112	MOTOR VEHICLES	4.8	42.8	20	7.8	5.4	55.0	20	4.6
2115	GARAGE WORK EQ	12.5	29.2	5	5.3	5.7	39.3	0	10.6
2116	OTHER WORK EQ	10.3	28.4	10	6.0	6.0	40.3	0	10.0
2121	BUILDINGS	34.0	17.4	0	2.4	30.0	19.8	0	2.7
2122	FURNITURE	13.1	22.7	10	5.1	5.7	38.8	5	9.9
2123	OFFICE SUPPORT EQ	8.8	37.0	10	6.0	3.6	3.8	0	26.7
2123	COMPANY COMMUN EQ	5.3	35.1	0	12.2	4.6	53.9	0	10.0
2124	GEN PURPOSE COMPUTERS	5.9	18.5	5	13.0	4.0	74.1	0	6.5
2212	DIGITAL ELECTRONIC SW	12.1	24.4	3	6.0	9.4	29.3	0	7.5
2220	OPERATOR SYSTEMS	7.3	74.7	-2	3.7	5.3	61.9	0	7.2
2231	RADIO SYSTEMS	8.3	41.3	0	7.1	4.3	40.1	0	13.9
2232	CIRCUIT EQ	8.3	31.6	4	7.8	6.4	29.1	5	10.3
2362	OTHER TERMINAL EQ	5.2	54.6	5	7.8	3.0	63.1	0	12.3
2411	POLES	22.0	39.1	-75	6.2	18.0	49.0	-75	7.0
2421	AERIAL CABLE METALLIC	15.0	41.2	-15	4.9	12.7	53.3	-17	5.0
2421	AERIAL CABLE NONMETAL	26.0	10.9	-5	3.6	16.6	22.0	0	4.7
2422	UNDRGRD CABLE METALLIC	18.9	34.1	-15	4.3	15.4	42.4	-22	5.2
2422	UNDRGRD CABLE NONMETAL	25.0	8.4	-5	3.9	16.7	21.7	0	4.7
2423	BURIED CABLE METALLIC	16.8	28.0	-5	4.6	14.3	39.3	-7	4.7
2423	BURIED CABLE NONMETAL	25.0	7.2	-5	3.9	16.5	17.8	0	5.0
2424	SUBMARINE CABLE	11.8	53.6	-10	4.8	12.1	59.9	-10	4.1
2426	INTRABUILDING CABLE	12.2	71.3	-30	4.8	10.5	93.4	-10	1.6
2431	AERIAL WIRE	11.8	42.2	-15	6.2	6.2	-134.7	-43	44.8
2441	CONDUIT SYSTEMS	41.0	18.9	-5	2.1	37.0	24.6	-10	2.3

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COMPANY : GTE NORTHWEST  
STATE : WASHINGTON  
STATEMENT B - REMAINING LIFE

SUMMARY OF CHANGES IN DEPRECIATION RATES  
RESULTING FROM CHANGES IN DEPRECIATION RATES AND AMORTIZATION  
(\$000)

ACCOUNT NUMBER	CLASS OR SUBCLASS OF PLANT	CURRENTLY IN EFFECT 12-31-1999				PROPOSED 2000			TOTAL CHANGE IN EXPENS
		INVESTMENT 1-1-2000	DEPR. ACCRUALS	AMORTI-ZATION	TOTAL	DEPR. ACCRUALS	AMORTI-ZATION	TOTAL	
		I	J=I*D	K	L=J+K	M=I*H	N	O=M+N	
2112	MOTOR VEHICLES	14526	1133	0	1133	668	0	668	-465
2115	GARAGE WORK EQ	667	35	0	35	71	0	71	36
2116	OTHER WORK EQ	23790	1427	0	1427	2379	0	2379	952
2121	BUILDINGS	166450	3995	0	3995	4494	0	4494	495
2122	FURNITURE	7126	363	0	363	705	0	705	342
2123	OFFICE SUPPORT EQ	1963	118	0	118	524	0	524	406
2123	COMPANY COMMUN EQ	14994	1829	0	1829	1499	0	1499	-330
2124	GEN PURPOSE COMPUTERS	39175	5093	0	5093	2546	0	2546	-2547
2212	DIGITAL ELECTRONIC SW	500386	30023	0	30023	37529	0	37529	7506
2220	OPERATOR SYSTEMS	3348	124	0	124	241	0	241	117
2231	RADIO SYSTEMS	10450	742	0	742	1453	0	1453	711
2232	CIRCUIT EQ	389096	30349	0	30349	40077	0	40077	9728
2362	OTHER TERMINAL EQ	23535	1836	0	1836	2895	0	2895	1059
2411	POLES	38512	2388	0	2388	2696	0	2696	308
2421	AERIAL CABLE METALLIC	195217	9566	0	9566	9761	0	9761	195
2421	AERIAL CABLE NONMETAL	9034	325	0	325	425	0	425	100
2422	UNDRGRD CABLE METALLIC	210980	9072	0	9072	10971	0	10971	1899
2422	UNDRGRD CABLE NONMETAL	31165	1215	0	1215	1465	0	1465	250
2423	BURIED CABLE METALLIC	368074	16931	0	16931	17299	0	17299	368
2423	BURIED CABLE NONMETAL	16742	653	0	653	837	0	837	184
2424	SUBMARINE CABLE	1383	66	0	66	57	0	57	-9
2426	INTRABUILDING CABLE	1029	49	0	49	16	0	16	-33
2431	AERIAL WIRE	26	2	0	2	12	0	12	10
2441	CONDUIT SYSTEMS	116572	2448	0	2448	2681	0	2681	233
	TOTAL	2184240	119782	0	119782	141301	0	141301	21519
	COMPOSITE RATE		5.5		5.5	6.5		6.5	

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COMPANY : GTE NORTHWEST  
STATE : WASHINGTON

PARAMETER REPORT

CATEGORY	FIRST ELG YEAR	P.L. OR AYFR	AVG. NET SALV.	FUTURE NET SALV.	CURVE SHAPE PARAMETERS			COMMENT
					c	G	S	
2112	MOTOR VEHICLES	1995	12.0	19	20	L3		
2115	GARAGE WORK EQ	1995	12.0	1	0	R3		
2116	OTHER WORK EQ	1995	12.0	2	0	S1		
2121	BUILDINGS	1995	43.0	-1	0	R2		
2122	FURNITURE	1995	15.0	6	5	R2		
2123	OFFICE SUPPORT EQ	1995	10.0	1	0	R2		
2123	COMPANY COMMUN EQ	0	8.0	0	0	R1.5		
2124	GEN PURPOSE COMPUTERS	1995	8.0	1	0	L1		
2212	DIGITAL ELECTRONIC SW	1995	16.0	2	0	GM2.5		
2220	OPERATOR SYSTEMS	1995	10.0	-1	0	R1.5		
2231	RADIO SYSTEMS	1995	10.0	7	0	R2		
2232	CIRCUIT EQ	1995	11.4	7	5	L1		
2362	OTHER TERMINAL EQ	1995	7.0	-9	0	R1.5		
2411	POLES	1995	28.0	-79	-75	L0		
2421	AERIAL CABLE METALLIC	1995	21.0	-17	-17	L1		
2421	AERIAL CABLE NONMETAL	1995	25.0	0	0	L1		
2422	UNDRGRD CABLE METALLIC	1995	25.0	-22	-22	R2		
2422	UNDRGRD CABLE NONMETAL	1995	25.0	2	0	L1		
2423	BURIED CABLE METALLIC	1995	23.0	-6	-7	L2		
2423	BURIED CABLE NONMETAL	1995	25.0	2	0	L1		
2424	SUBMARINE CABLE	1995	22.0	-10	-10	R3		
2426	INTRABUILDING CABLE	1995	20.0	-12	-10	L0.5		
2431	AERIAL WIRE	0	10.0	-11	-43	L1		
2441	CONDUIT SYSTEMS	1995	50.0	-10	-10	R3		