

Exhibit No. ___ HC (PMS-8HC)
 Docket No. UT-051291
 Witness: Paula M. Strain
 February 6, 2006

Sprint Nextel Transfer of Control Application
 WUTC Docket No. UT-051291
 Sprint Publishing & Advertising Gain on Sale Allocation to Washington

Line #	Description	Reference 1/	Amount
1	Purchase Price	Supplemental Attachment 41a4	
2	Working Capital Adjustment	Supplemental Attachment 41a4	
3	Sales Proceeds	Line 1 - Line 3	
4	Less: Selling Expenses	Supplemental Attachment 41a5	
5	Less: Other Administrative Expenses	Supplemental Attachment 41a5	
6	Net Sales Proceeds	Line 3 - Line 4 - Line 5	
7	Less: Book Investment in DirectoriesAmerica, Inc. and Centel Directory Company	Supplemental Attachment Staff 41a3	
8	Pre-Tax Book Gain	Line 6 - Line 7	
9	Directory Publishing Revenues in WA (in thousands)	Data Request Response PC-20	
10	Directory Publishing Revenues for Sprint (in thousands)	Attachment PC-18a	
11	Washington Directory Revenue percentage	Line 9/Line 10 (rounded to 4 places)	
12	Average Washington Directory Revenue percentage	Average Line 11	
13	Amount Allocated to Sprint - Washington	Line 8 * Line 12 (rounded)	

1/ Reference source documents are attached to the Supplemental Testimony of United witness Richard G. Pfeifer.