

David S. Valdez
Vice President
Public Policy & External Affairs



August 23, 2004

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Ms. Carole Washburn, Executive Secretary
Washington Utilities and
Transportation Commission
1300 S. Evergreen Park Drive S.W.
Olympia, Washington 98504-7250

Dear Ms. Washburn:

Subject: Verizon Northwest Inc. Direct Testimony and Exhibits; List of Cost Study Filings; and Test Year Revenue and Units – UT-040788

Verizon Northwest Inc. (Verizon NW) submits for filing the following documents:

1. Direct Testimony and Exhibits - Pursuant to Paragraph 38 of Order No. 4 in the above referenced docket, enclosed is the Direct Testimony and Exhibits of Orville D. Fulp and Kevin C. Collins. An original and fifteen (15) copies of the direct testimony and exhibits, with the exception of Exhibits KCC-4 and KCC-4C¹, are being provided pursuant to Paragraph 15 of Order No. 3.
2. List of Cost Study Filings – Enclosed are an original and fifteen (15) copies of a list of cost studies conducted by Verizon NW in the last five years, including a description of the methodology used in the cost studies as required by WAC 480-07-510(6).
3. Test Year Revenue and Units – As required by WAC 480-07-510(3)(c), enclosed are three (3) copies of the revenue and units that provide a detailed portrayal of revenue sources during the test year.

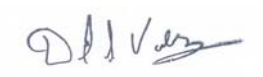
Some of the documents are designated CONFIDENTIAL pursuant to WAC 480-07-160, and the Protective Order issued in this matter. Therefore, these documents are being provided in a separate, sealed envelope. Only parties that have signed the Protective Order agreement will receive a copy of confidential material.

¹ Due to the voluminous nature of this exhibit, only five (5) compact disks containing Verizon NW's cost studies and supporting documents are being provided, rather than the original and fifteen (15) copies normally required by Paragraph 38 of Order No. 3.

Ms. Carole J. Washburn
August 23, 2004

If you have any questions, please contact Gregg Diamond at (972) 718.3504.

Very truly yours,

A handwritten signature in black ink, appearing to read "D. S. Valdez", with a stylized flourish at the end.

David S. Valdez

DSV:kad
Enclosures

c: Service List