ATTORNEY GENERAL OF WASHINGTON

900 Fourth Avenue • Suite 2000 • MS TB-14 • Seattle WA 98164-1012

February 1, 2005

VIA ABC/LMI & E-MAIL

Carole Washburn
Executive Secretary
Washington Utilities & Transportation Commission
1300 S. Evergreen Pk. Dr. S.W.
PO Box 47250
Olympia, WA 98504-7250

Re: In the Matter of the Petition of Verizon Northwest, Inc.,

for Approval of Revised Depreciation Rates

Docket No. UT-040520

Dear Ms. Washburn:

Enclosed please find the original and 10 copies of the Direct Testimony of Charles W. King (CWK-1T) and Exhibits for filing in the above-entitled docket.

Sincerely,

Simon J. ffitch Assistant Attorney General Public Counsel Section (206) 389-2055

SJf::cjw Enclosures

cc: Service List (First Class Mail & E-mail)