

Verizon Northwest Inc - Washington Operations
 2004 Washington General Rate Case
 Affiliated Interests Transactions
 For Period 10/01/02 to 9/30/03

Exhibit NWH-5
09/04 Revised

Attachment 3.b.2
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**AMOUNTS CHARGED BY
 VERIZON SELECT SERVICES INC
 TO VERIZON NORTHWEST INC**

FCC Acct. No.	Account Description	Total Company	Total Washington	Washington Intrastate
6121	Land and Building Expense	635	293	224
6532	Network Administration Expense	3,178	1,522	1,145
6534	Plant Operations Administration Expense	8,812	8,661	6,514
6540	Access Expense	12,078	8,341	0
6612	Sales	1,358	1,357	1,089
6623	Customer Services	7,380	6,626	5,320
6724	Information Management	1,717	1,100	855
6728	Other General and Administrative	213,394	148,344	115,248
		248,552	176,244	130,394

**AMOUNTS CHARGED BY VERIZON NORTHWEST INC TO
 VERIZON SELECT SERVICES INC**

FCC Acct. No.	Account Description	Total Company	Total Washington	Washington Intrastate
5001	Basic Area Revenue	12,272	356	356
5002	Optional Extended Area Revenue	127	0	0
5060	Other Local Exchange Revenue	114	0	0
5081	End User Revenue	1,011	104	0
5082	Switched Access Revenue	0	0	0
5083	Special Access Revenue	23,754	23,754	0
5085	Switched Access Revenue - Intrastate	1,935	1,935	1,935
5086	Special Access Revenue - Intrastate	55,943	55,943	55,943
5100	Long Distance Message Revenue-Intrastate	19,069	14,738	14,738
5100	Long Distance Message Revenue-Interstate	698	541	0
5230	Directory Revenue	46	46	46
5240	Rent Revenue	0	0	0
5264	Other Incidental Regulated Revenue	0	0	0
6121	Land & Building Expense	0	0	0
6612	Sales	0	0	0
6623	Customer Services	0	0	0
6711	Executive	0	0	0
6712	Planning	0	0	0
6721	Accounting & Finance	0	0	0
6722	External Relations	0	0	0
6723	Human Resources	0	0	0
6724	Information Management	0	0	0
6725	Legal	0	0	0
6726	Procurement	0	0	0
6728	Other General and Administrative	0	0	0
7240	Other Taxes	0	0	0
		114,969	97,417	73,018