

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
 CELLCO PARTNERSHIP d/b/a VERIZON WIRELESS
 TO VERIZON NORTHWEST INC**

FCC Acct. No.	Account Description	Total Company	Total Washington	Washington Intrastate
6121	Land and Building Expense	4,553	3,470	2,651
6123	Office Equipment Expense	45,884	8,080	6,172
6532	Network Administration Expense	8,660	8,303	6,245
6533	Testing Expense	5,401	5,401	4,062
6534	Plant Operations Administration Expense	417,438	274,019	206,084
6535	Engineering Expense	60,048	60,048	45,161
6612	Sales	8,066	7,448	5,980
6623	Customer Services	6,514	5,894	4,732
6711	Executive	4,242	4,242	3,296
6721	Accounting and Finance	809	809	629
6722	External Relations	593	593	461
6723	Human Resources	6,885	0	0
6724	Information Management	72	72	56
6728	Other General and Administrative	24,539	20,334	15,797
7540	Other Interest Deductions	74	69	52
		<u>593,778</u>	<u>398,782</u>	<u>301,377</u>

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 CELLCO PARTNERSHIP d/b/a VERIZON WIRELESS**

FCC Acct. No.	Account Description	Total Company	Total Washington	Washington Intrastate
2423	Buried Cable	11,403	0	0
5001	Basic Area Revenue	106,673	53,603	53,603
5060	Other Local Exchange Revenue	9,697	7,183	7,183
5081	End User Revenue	31,849	17,366	0
5082	Switched Access Revenue	9,695	9,695	0
5083	Special Access Revenue	5,161,082	3,780,958	0
5085	Switched Access Revenue - Intrastate	2,124,025	597,042	597,042
5086	Special Access Revenue - Intrastate	597,128	520,167	520,167
5264	Other Incidental Regulated Revenue-Intrastate	(124,019)	3,185	3,185
5264	Other Incidental Regulated Revenue-Interstate	(259,702)	6,672	0
5270	Carrier Billing and Collection Revenue	697,306	410,361	0
		<u>8,365,137</u>	<u>5,406,232</u>	<u>1,181,180</u>