

Verizon Northwest - Washington

Comparison of Life Estimates

	Account <u>Number</u>	Account <u>Name</u>	Observed	2001-2003	FCC Range		Current VZ Lives		VZ	PC
			Life of <u>Retirements</u>	Average <u>Life Indications</u>	<u>Low</u>	<u>High</u>	<u>FCC</u>	<u>WUTC</u>	<u>Proposed</u>	<u>Proposed</u>
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	2112	Motor Vehicles		10.6	7.5	- 9.5	8.0	12.0	8.0	8.0
2	2115	Garage Work Eqpt			12.0	- 18.0	12.0		-	-
3	2116	Other Work Eqpt			12.0	- 18.0	12.0	12.0	12.0	12.0
4	2121	Buildings		37.9		N/A	43.0	43.0	25.0	43.0
5	2122	Furniture		22.4 (1)	15.0	- 20.0	15.0	15.0	15.0	15.0
6	2123.1	Ofc. Support Eqpt		8.3 (2)	10.0	- 15.0	10.0	10.0	8.0	10.0
7	2123.2	Co. Comm. Eqpt		13.1	7.0	- 10.0	8.0	8.0	8.0	8.0
8	2124	Gen. Purpose Computers		17.1	6.0	- 8.0	6.0	8.0	5.0	6.0
10	2212	Digital Switching		13.5	12.0	- 18.0	13.5	16.0	12.0	13.5
11	2220	Operator Systems		8.3	8.0	- 12.0	10.0	10.0	10.0	10.0
12	2231	Radio Systems			9.0	- 15.0	10.0	10.0	5.0	10.0
13	2232	Circuit Eqpt		11.2	11.0	- 13.0	11.0	11.4	9.0	11.0
17	2362	Other Term. Eqpt		35.7	5.0	- 8.0	5.0	7.0	8.0	8.0
18	2411	Poles	55	39.8	25.0	- 35.0	25.0	28.0	30.0	30.0
19	2421	Aerial Cable - Met	45	42.6	20.0	- 26.0	20.0	21.0	16.0	20.0
20	2421	Aerial Cable - Fiber	20	52.7	25.0	- 30.0	25.0	25.0	20.0	25.0
21	2422.1	Underground Cable - Met	60	35.8	25.0	- 30.0	25.0	25.0	17.0	25.0
22	2422.2	Underground Cable - Fiber	20	40	25.0	- 30.0	25.0	25.0	20.0	25.0
23	2423.1	Buried Cable - Met	45	36.8	20.0	- 26.0	20.0	23.0	18.0	20.0
24	2423.2	Buried Cable - Fiber	20	67.7 (3)	25.0	- 30.0	25.0	25.0	20.0	25.0
25	2424	Submarine Cable	45	41.5 (1)	25.0	- 30.0	22.0	22.0	17.0	22.0
26	2426.1	Intrabuilding Cable - Met	45	6.1 (1)	20.0	- 25.0	20.0	20.0	17.0	20.0
27	2426.2	Intrabuilding Cable - Fiber	45	6.1 (1)	25.0	- 30.0	20.0	20.0	17.0	20.0
28	2431	Aerial Wire				N/A	10.0		-	-
29	2441	Conduit Systems	75		50.0	- 60.0	50.0	50.0	50.0	50.0

(1) 2003 observations only

(2) 2002 observations only

(3) Average 2002 and 2003 observations

Sources: Col. a = Verizon Workpapers.

Col b. = Verizon 2004 Depreciation Study.

Cols. c and d = FCC Docket No. 92-296 Orders released 6/28/94 and 5/4/95
and Docket No. 98-137 Order released 12/30/99.

Col. e = FCC Parameter Report, 5/24/2000.

Cols. f and g = Flesch Exhibit AJF-4.