

Exhibit No. \_\_\_ (BAE-15)

Docket No. UT-040788

Witness: Betty A. Erdahl

**BEFORE THE WASHINGTON  
UTILITIES AND TRANSPORTATION COMMISSION**

**WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION,**

**Complainant,**

**v.**

**VERIZON NORTHWEST INC.,**

**Respondent.**

**DOCKET NO. UT-040788**

**EXHIBIT TO TESTIMONY  
OF  
BETTY A. ERDAHL**

**STAFF OF  
WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION**

**Calculation of Staff's Restating Adjustment R9-02, re: Pension Asset**

**November 22, 2004**

**VERIZON NORTHWEST INC. - WASHINGTON OPERATIONS**  
 2004 Washington General Rate Case  
 Restating Adjustment  
 (Thousands of Dollars)

**Calculation of Staff's Restating Adjustment R9-02**

Adjustment (R9-02) - Pension settlement was booked in error to Washington. This restatement is to remove the amount that does not pertain to Washington (\$4,865\*39.44%=1,191).

Line No.	Description	Account Code	CAM Factor	Intrastate Factor	Amount Inc (Dec)	Intrastate Amount Inc (Dec)
1	12MTD 2003 adjustment amount to Other General and Administrative Expenses	6728	12.9961%	77.6897%	(1,919)	(1,297)
2	12MTD 2003 adjustment amount to Pension Asset	1410	13.4199%	77.7754%	0	0

Staff does not recommend the part of this adjustment that increases pension asset - Staff recommends that the pension asset not be included in rate base.