

Exhibit No. ___ (BAE-2)
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**

**Verizon NW Company Workpaper for
Restatement Adjustment R15-03 – Reclassified**

November 22, 2004

Verizon Northwest Inc. - Washington Operations
2004 Washington General Rate Case
Restatement Adjustment
(Thousands of Dollars)

WP R15-03
Revised Sept. 2004

Adjustment (R15-03) - This adjustment is to reduce Corporate expense for reclassified items.

Line No.	Description	FCC Account Account	CAM Factor	Intrastate Factor	Amount Inc (Dec)	Intrastate Amount Inc (Dec)
1	To reduce expenses for reclassified items.				(48)	(36)
2	12MTD 2003 adjustment amount	6722	17.5934%	77.6897%	(633)	(20)
2.1	12MTD 2003 adjustment amount	6113	35.139%	76.3907%	(667)	(116)

4 Source: Corporate Services-Accounting