

**Verizon Northwest Inc, Washington
Inflation-Adjusted Annual Retirements, Gross Salvage and Cost of Removal
Account 2411 - Poles**

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
	Plant Retired	Avg Year of Placement	CPI in Yr of Placement	Years Prior to 2003	CPI Restated at 2.2%	Retired Plant at 2.2% Inflation (B*(F/D))	Gross Salvage (Table A, Col C)	Cost of Removal (Table A, Col E)	Net Removal Cost (I-H)	CPI in Year of Removal (data.bls.gov)	Years Prior to 2003 (2003-A)	CPI Restated at 2.2% (184.0 ^(.9784^L))	Net Removal at 2.2% Inflation (J*(M/K))	Net Removal Cost Ratio at 2.2% Inflation (Sum N/Sum G)
	Table A, Col B	A-Observed Life Retired Plant: 55 yrs Att PC 28.2, col (o)	data.bls.gov	2003-C	184.0 ^(.9784^E)									
1980	330,922	1925	17.5	78	33.7	637,309	4,995	195,193	190,198	82.4	23	111.5	257,472	
1981	235,365	1926	17.1	77	34.4	474,088	6,859	235,113	228,254	90.9	22	114.0	286,257	
1982	251,925	1927	17.4	76	35.2	509,666	28,339	297,320	268,981	96.5	21	116.5	324,749	
1983	182,164	1928	17.1	75	36.0	383,249	7,300	243,013	235,713	99.6	20	119.1	281,791	
1984	235,481	1929	17.1	74	36.8	506,320	6,467	193,151	186,684	103.9	19	121.7	218,648	
1985	215,167	1930	16.7	73	37.6	484,145	3,745	305,947	302,202	107.6	18	124.4	349,293	
1986	264,576	1931	15.2	72	38.4	668,457	2,414	293,106	290,692	109.6	17	127.1	337,115	
1987	247,226	1932	13.7	71	39.2	708,257	20,040	321,030	300,990	113.6	16	129.9	344,176	
1988	343,569	1933	13.0	70	40.1	1,060,080	2,566	295,511	292,945	118.3	15	132.8	328,745	
1989	319,799	1934	13.4	69	41.0	978,343	5,554	301,249	295,695	124.0	14	135.7	323,542	
1990	291,172	1935	13.7	68	41.9	890,428	27,315	295,504	268,189	130.7	13	138.7	284,527	
1991	738,165	1936	13.9	67	42.8	2,273,835	74,680	343,513	268,833	136.2	12	141.7	279,714	
1992	379,662	1937	14.4	66	43.8	1,153,734	66,529	360,500	293,971	140.3	11	144.8	303,464	
1993	454,197	1938	14.1	65	44.7	1,440,611	2,460	358,917	356,457	144.5	10	148.0	365,132	
1994	295,946	1939	13.9	64	45.7	973,128		379,504	379,504	148.2	9	151.3	387,373	
1995	166,301	1940	14.0	63	46.7	554,868	21,702	316,364	294,662	152.4	8	154.6	298,917	
1996	272,503	1941	14.7	62	47.7	884,968	42,765	603,907	561,142	156.9	7	158.0	565,084	
1997	382,219	1942	16.3	61	48.8	1,144,061	111,971	706,716	594,745	160.5	6	161.5	598,369	
1998	197,639	1943	17.3	60	49.9	569,642	32,263	747,583	715,320	163.0	5	165.0	724,231	
1999	173,997	1944	17.6	59	51.0	503,796	61,404	1,038,616	977,212	166.6	4	168.7	989,302	
2000	217,665	1945	18.0	58	52.1	629,786	20,873	1,380,627	1,359,754	172.2	3	172.4	1,361,109	
2001	606,965	1946	19.5	57	53.2	1,656,748	57,947	1,393,070	1,335,123	177.1	2	176.2	1,328,064	
2002	545,043	1947	22.3	56	54.4	1,329,548	57,716	1,171,541	1,113,825	179.9	1	180.0	1,114,687	
2003	1,434,916	1948	24.1	55	55.6	3,310,078	38,590	1,275,233	1,236,643	184.0	-	184.0	1,236,643	
Total	8,782,584					23,725,145	704,494	13,052,228	12,347,734				12,888,405	54.3%
2003 CPI			184.0		0.9784736									

Verizon Northwest Inc, Washington
Inflation-Adjusted Annual Retirements, Gross Salvage and Cost of Removal
Account 2421.1 - Aerial Cable, Metallic

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
	Plant Retired	Avg Year of Placement	CPI in Yr of Placement	Years Prior to 2003	CPI Restated at 2.2%	Retired Plant at 2.2% Inflation	Gross Salvage	Cost of Removal	Net Removal Cost	CPI in Year of Removal	Years Prior to 2003	CPI Restated at 2.2%	Net Removal at 2.2% Inflation	Net Removal Cost Ratio at 2.2% Inflation
	Table A, Col B	A-Observed Life	data.bls.gov	2003-C	184.0 ^(.9784*E)	(B*(F/D))	(Table A, Col C)	(Table A, Col E)	(I-H)	data.bls.gov	2003-A	184.0 ^(.9784*L)	(J*(M/K))	(Sum N/Sum G)
1980	1,332,075	1935	13.7	68	41.9	4,073,593	640,041	503,465	(136,576)	82.4	23	111.5	(184,884)	
1981	1,454,197	1936	13.9	67	42.8	4,479,491	563,899	468,099	(95,800)	90.9	22	114.0	(120,144)	
1982	1,149,698	1937	14.4	66	43.8	3,493,753	407,027	539,649	132,622	96.5	21	116.5	160,118	
1983	808,681	1938	14.1	65	44.7	2,564,955	206,527	417,196	210,669	99.6	20	119.1	251,852	
1984	919,124	1939	13.9	64	45.7	3,022,259	180,544	430,485	249,941	103.9	19	121.7	292,736	
1985	1,416,685	1940	14.0	63	46.7	4,726,812	151,175	750,712	599,537	107.6	18	124.4	692,961	
1986	1,817,202	1941	14.7	62	47.7	5,901,463	283,528	923,016	639,488	109.6	17	127.1	741,613	
1987	2,657,311	1942	16.3	61	48.8	7,953,885	206,575	935,382	728,807	113.6	16	129.9	833,375	
1988	2,632,403	1943	17.3	60	49.9	7,587,199	235,316	832,511	597,195	118.3	15	132.8	670,176	
1989	2,406,383	1944	17.6	59	51.0	6,967,517	380,098	820,765	440,667	124.0	14	135.7	482,166	
1990	2,269,392	1945	18.0	58	52.1	6,566,193	395,157	1,131,258	736,101	130.7	13	138.7	780,945	
1991	3,098,714	1946	19.5	57	53.2	8,458,128	476,630	1,100,468	623,838	136.2	12	141.7	649,089	
1992	3,080,346	1947	22.3	56	54.4	7,514,026	704,415	1,132,532	428,117	140.3	11	144.8	441,942	
1993	4,946,738	1948	24.1	55	55.6	11,411,182	122,017	1,228,575	1,106,558	144.5	10	148.0	1,133,488	
1994	3,015,774	1949	23.8	54	56.8	7,199,483	593,536	931,331	337,795	148.2	9	151.3	344,799	
1995	1,788,162	1950	24.1	53	58.1	4,308,440	591,732	556,183	(35,549)	152.4	8	154.6	(36,062)	
1996	1,928,602	1951	26.0	52	59.3	4,402,001	598,527	693,675	95,148	156.9	7	158.0	95,816	
1997	2,521,012	1952	26.5	51	60.7	5,769,799	354,597	776,262	421,665	160.5	6	161.5	424,235	
1998	3,044,267	1953	26.7	50	62.0	7,067,305	8,470	713,043	704,573	163.0	5	165.0	713,350	
1999	2,635,910	1954	26.9	49	63.3	6,207,423	21,621	850,431	828,810	166.6	4	168.7	839,064	
2000	2,553,822	(1) 1955	26.8	48	64.7	6,169,352	10,702	970,321	959,619	172.2	3	172.4	960,575	
2001	4,898,467	1956	27.2	47	66.2	11,915,870	47,184	1,355,723	1,308,539	177.1	2	176.2	1,301,621	
2002	1,644,161	1957	28.1	46	67.6	3,956,609	2,348	866,088	863,740	179.9	1	180.0	864,408	
2003	1,705,903	1958	28.9	45	69.1	4,079,363	4,675	1,022,725	1,018,050	184.0	-	184.0	1,018,050	
Total	55,725,029					145,796,103	7,186,341	19,949,895	12,763,554				13,351,289	9.2%
2003 CPI			184.0											

(1) Adjusted per VZ response of July 20, 2004 to Staff data request 10b

Verizon Northwest Inc, Washington
Inflation-Adjusted Annual Retirements, Gross Salvage and Cost of Removal
Account 2421.2 - Aerial Cable, Non Metallic

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
	Plant Retired	Avg Year of Placement	CPI in Yr of Placement	Years Prior to 2003	CPI Restated at 2.2%	Retired Plant at 2.2% Inflation	Gross Salvage	Cost of Removal	Net Removal Cost	CPI in Year of Removal	Years Prior to 2003	CPI Restated at 2.2%	Net Removal at 2.2% Inflation	Net Removal Cost Ratio at 2.2% Inflation
	Table A, Col B	A-Observed Life	data.bls.gov	2003-C	184.0 ^(.9784^E)	(B*(F/D))	(Table A, Col C)	(Table A, Col E)	(I-H)	data.bls.gov	2003-A	184.0 ^(.9784^L)	(J*(M/K))	(Sum N/Sum G)
1980	-	1960	13.7	43	72.2	-	-	-	-	82.4	23	111.5	-	
1981	-	1961	13.9	42	73.8	-	-	-	-	90.9	22	114.0	-	
1982	-	1962	14.4	41	75.4	-	-	-	-	96.5	21	116.5	-	
1983	-	1963	14.1	40	77.1	-	-	-	-	99.6	20	119.1	-	
1984	-	1964	13.9	39	78.7	-	-	-	-	103.9	19	121.7	-	
1985	168,965	1965	14.0	38	80.5	971,314	-	924	924	107.6	18	124.4	1,068	
1986	466,228	1966	14.7	37	82.3	2,608,691	-	-	-	109.6	17	127.1	-	
1987	867,634	1967	16.3	36	84.1	4,474,466	-	-	-	113.6	16	129.9	-	
1988	1,102,113	1968	17.3	35	85.9	5,472,969	-	50	50	118.3	15	132.8	56	
1989	1,531,269	1969	17.6	34	87.8	7,638,930	-	-	-	124.0	14	135.7	-	
1990	1,866,572	1970	18.0	33	89.7	9,305,006	-	4,144	4,144	130.7	13	138.7	4,396	
1991	2,843,947	1971	19.5	32	91.7	13,374,637	-	2,262	2,262	136.2	12	141.7	2,354	
1992	4,833,098	1972	22.3	31	93.7	20,312,649	28,134	184	(27,950)	140.3	11	144.8	(28,853)	
1993	5,456,963	1973	24.1	30	95.8	21,688,549	45,807	539	(45,268)	144.5	10	148.0	(46,370)	
1994	5,872,999	1974	23.8	29	97.9	24,156,288	-	1,451	1,451	148.2	9	151.3	1,481	
1995	6,705,365	1975	24.1	28	100.0	27,835,776	-	1,697	1,697	152.4	8	154.6	1,722	
1996	7,201,795	1976	26.0	27	102.2	28,321,488	-	1,395	1,395	156.9	7	158.0	1,405	
1997	7,915,089	1977	26.5	26	104.5	31,211,116	-	5,944	5,944	160.5	6	161.5	5,980	
1998	9,034,453	1978	26.7	25	106.8	36,136,050	-	4,467	4,467	163.0	5	165.0	4,523	
1999	8,677,085	1979	26.9	24	109.1	35,206,460	-	433	433	166.6	4	168.7	438	
2000	9,939,585	1980	26.8	23	111.5	41,369,946	-	2,116	2,116	172.2	3	172.4	2,118	
2001	11,200,525	1981	27.2	22	114.0	46,943,091	-	7,202	7,202	177.1	2	176.2	7,164	
2002	12,046,555	1982	28.1	21	116.5	49,947,006	36,438	-	(36,438)	179.9	1	180.0	(36,466)	
2003	13,044,783	1983	28.9	20	119.1	53,745,566	2,493	8,567	6,074	184.0	-	184.0	6,074	
Total	110,775,023					460,719,995	112,872	41,375	(71,497)				(72,910)	0.0%
2003 CPI			184.0											

Verizon Northwest Inc, Washington
Inflation-Adjusted Annual Retirements, Gross Salvage and Cost of Removal
Account 2422.1 - Underground Cable, Metallic

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
	Plant Retired	Avg Year of Placement	CPI in Yr of Placement	Years Prior to 2003	CPI Restated at 2.2%	Retired Plant at 2.2% Inflation	Gross Salvage	Cost of Removal	Net Removal Cost	CPI in Year of Removal	Years Prior to 2003	CPI Restated at 2.2%	Net Removal at 2.2% Inflation	Net Removal Cost Ratio at 2.2% Inflation
	Table A, Col B	A-Observed Life	data.bls.gov	2003-C	184.0 ^(.9784^E)	(B*(F/D))	(Table A, Col C)	(Table A, Col E)	(I-H)	data.bls.gov	2003-A	184.0 ^(.9784^L)	(J*(M/K))	(Sum N/Sum G)
1980	357,217	1960	29.6	43	72.2	871,119	107,308	189,203	81,895	82.4	23	111.5	110,862	
1981	179,797	1961	29.9	42	73.8	443,608	29,843	107,086	77,243	90.9	22	114.0	96,872	
1982	203,148	1962	30.2	41	75.4	507,159	68,248	105,377	37,129	96.5	21	116.5	44,827	
1983	229,817	1963	30.6	40	77.1	578,696	8,157	58,673	50,516	99.6	20	119.1	60,391	
1984	517,688	1964	31.0	39	78.7	1,315,063	219	79,174	78,955	103.9	19	121.7	92,474	
1985	278,162	1965	31.5	38	80.5	710,687	1,920	147,665	145,745	107.6	18	124.4	168,456	
1986	334,231	1966	32.4	37	82.3	848,483	20,919	157,188	136,269	109.6	17	127.1	158,031	
1987	371,200	1967	33.4	36	84.1	934,230	119,980	180,205	60,225	113.6	16	129.9	68,866	
1988	563,698	1968	34.8	35	85.9	1,391,587	50,280	186,191	135,911	118.3	15	132.8	152,520	
1989	1,090,215	1969	36.7	34	87.8	2,608,193	44,730	300,795	256,065	124.0	14	135.7	280,180	
1990	1,112,733	1970	38.8	33	89.7	2,573,378	200,234	376,646	176,412	130.7	13	138.7	187,159	
1991	998,326	1971	40.5	32	91.7	2,260,541	245,604	317,705	72,101	136.2	12	141.7	75,019	
1992	746,902	1972	41.8	31	93.7	1,674,685	237,982	315,274	77,292	140.3	11	144.8	79,788	
1993	1,571,968	1973	44.4	30	95.8	3,391,230	45,229	242,214	196,985	144.5	10	148.0	201,779	
1994	777,082	1974	49.3	29	97.9	1,543,004	50	265,504	265,454	148.2	9	151.3	270,958	
1995	888,382	1975	53.8	28	100.0	1,652,020		199,404	199,404	152.4	8	154.6	202,284	
1996	781,238	1976	56.9	27	102.2	1,403,847	12,446	187,419	174,973	156.9	7	158.0	176,202	
1997	1,087,812	1977	60.6	26	104.5	1,875,774	93,205	209,578	116,373	160.5	6	161.5	117,082	
1998	905,128	1978	65.2	25	106.8	1,482,561	15	242,194	242,179	163.0	5	165.0	245,196	
1999	491,992	1979	72.6	24	109.1	739,643	23,048	332,933	309,885	166.6	4	168.7	313,719	
2000	1,384,288	1980	82.4	23	111.5	1,873,919	18,642	854,734	836,092	172.2	3	172.4	836,925	
2001	3,001,908 (1)	1981	90.9	22	114.0	3,764,746	1,338	896,050	894,712	177.1	2	176.2	889,982	
2002	1,079,510	1982	96.5	21	116.5	1,303,324	18,738	789,104	770,366	179.9	1	180.0	770,962	
2003	1,786,958	1983	99.6	20	119.1	2,136,282	9,148	770,674	761,526	184.0	-	184.0	761,526	
Total	20,739,400					37,883,780	1,357,283	7,510,990	6,153,707				6,362,059	16.8%
2003 CPI			184.0											

(1) Adjusted as per response of July 20, 2004 to Staff data request 11a.

Verizon Northwest Inc, Washington
Inflation-Adjusted Annual Retirements, Gross Salvage and Cost of Removal
Account 2422.2 - Underground Cable, Non Metallic

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
	Plant Retired	Avg Year of Placement	CPI in Yr of Placement	Years Prior to 2003	CPI Restated at 2.2%	Retired Plant at 2.2% Inflation (B*(F/D))	Gross Salvage	Cost of Removal	Net Removal Cost	CPI in Year of Removal	Years Prior to 2003	CPI Restated at 2.2%	Net Removal at 2.2% Inflation (J*(M/K))	Net Removal Cost Ratio at .2% Inflation (Sum N/Sum G)
	Table A, Col B	A-Observed Life	data.bls.gov	2003-C	184.0 ^(9784*E)		(Table A, Col C)	(Table A, Col E)	(I-H)	data.bls.gov	2003-A	184.0 ^(9784*L)		Sum N/Sum G
1980	-	1960	29.6	43	72.2	-	-	-	-	82.4	23	111.5	-	
1981	-	1961	29.9	42	73.8	-	-	-	-	90.9	22	114.0	-	
1982	-	1962	30.2	41	75.4	-	-	-	-	96.5	21	116.5	-	
1983	-	1963	30.6	40	77.1	-	-	-	-	99.6	20	119.1	-	
1984	-	1964	31.0	39	78.7	-	-	-	-	103.9	19	121.7	-	
1985	4,450,922	1965	31.5	38	80.5	11,371,828	-	453	453	107.6	18	124.4	524	
1986	5,160,362	1966	32.4	37	82.3	13,100,163	-	-	-	109.6	17	127.1	-	
1987	6,976,893	1967	33.4	36	84.1	17,559,327	-	4,196	4,196	113.6	16	129.9	4,798	
1988	7,597,457	1968	34.8	35	85.9	18,755,644	4	1,132	1,128	118.3	15	132.8	1,266	
1989	8,370,827	1969	36.7	34	87.8	20,026,082	-	4,453	4,453	124.0	14	135.7	4,872	
1990	13,296,468	1970	38.8	33	89.7	30,750,272	-	8,623	8,623	130.7	13	138.7	9,148	
1991	16,868,367	1971	40.5	32	91.7	38,195,581	-	13,879	13,879	136.2	12	141.7	14,441	
1992	18,205,029	1972	41.8	31	93.7	40,818,864	239,164	5,436	(233,728)	140.3	11	144.8	(241,275)	
1993	17,804,886	1973	44.4	30	95.8	38,410,747	388,642	3,767	(384,875)	144.5	10	148.0	(394,242)	
1994	21,332,778	1974	49.3	29	97.9	42,359,198	-	13,071	13,071	148.2	9	151.3	13,342	
1995	23,217,799	1975	53.8	28	100.0	43,175,434	-	9,138	9,138	152.4	8	154.6	9,270	
1996	24,923,593	1976	56.9	27	102.2	44,786,491	6,926	24,417	17,491	156.9	7	158.0	17,614	
1997	27,408,142	1977	60.6	26	104.5	47,261,373	22,971	8,667	(14,304)	160.5	6	161.5	(14,391)	
1998	29,707,251	1978	65.2	25	106.8	48,659,198	24,218	10,588	(13,630)	163.0	5	165.0	(13,800)	
1999	31,165,173	1979	72.6	24	109.1	46,852,601	1,540	21,873	20,333	166.6	4	168.7	20,585	
2000	34,762,857	1980	82.4	23	111.5	47,058,680	181	25,441	25,260	172.2	3	172.4	25,285	
2001	38,512,263	1981	90.9	22	114.0	48,298,913	38,901	75,232	36,331	177.1	2	176.2	36,139	
2002	41,437,556	1982	96.5	21	116.5	50,028,759	1,441	44,498	43,057	179.9	1	180.0	43,090	
2003	43,023,053	1983	99.6	20	119.1	51,433,433	-	77,496	77,496	184.0	-	184.0	77,496	
Total	414,221,676					698,902,590	723,988	352,360	(371,628)				(385,838)	-0.1%
2003 CPI			184.0											

Verizon Northwest Inc, Washington
Inflation-Adjusted Annual Retirements, Gross Salvage and Cost of Removal
Account 2423.10 - Buried Cable Metallic

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
	Plant Retired	Avg Year of Placement	CPI in Yr of Placement	Years Prior to 2003	CPI Restated at 2.2%	Retired Plant at 2.2% Inflation	Gross Salvage	Cost of Removal	Net Removal Cost	CPI in Year of Removal	Years Prior to 2003	CPI Restated at 2.2%	Net Removal at 2.2% Inflation	Net Removal Cost Ratio at 2.2% Inflation
	Table A, Col B	A-Observed Life	data.bls.gov	2003-C	184.0 ^(9784*E)	(B*(F/D))	(Table A, Col C)e A, C	(I-H)	(I-H)	data.bls.gov	2003-A	184.0 ^(9784*L)	(J*(M/K))	(Sum N/Sum G)
1980	60,878,780	1935	13.7	68	41.9	186,172,239	1,699		80,070	78,371	82.4	23	111.5	106,091
1981	66,727,429	1936	13.9	67	42.8	205,546,388	34,583		66,032	31,449	90.9	22	114.0	39,441
1982	71,236,051	1937	14.4	66	43.8	216,475,281	3,660		101,068	97,408	96.5	21	116.5	117,603
1983	75,000,388	1938	14.1	65	44.7	237,884,462	2,923		85,114	82,191	99.6	20	119.1	98,258
1984	98,525,675	1939	13.9	64	45.7	323,971,649	1,037		181,672	180,635	103.9	19	121.7	211,563
1985	107,419,632	1940	14.0	63	46.7	358,408,848	544		222,767	222,223	107.6	18	124.4	256,851
1986	118,385,314	1941	14.7	62	47.7	384,462,781	1,615		266,035	264,420	109.6	17	127.1	306,648
1987	129,207,126	1942	16.3	61	48.8	386,743,818	1,162		269,054	267,892	113.6	16	129.9	306,329
1988	141,738,851	1943	17.3	60	49.9	408,524,430	459		289,378	288,919	118.3	15	132.8	324,227
1989	154,536,283	1944	17.6	59	51.0	447,449,196	1,922		371,509	369,587	124.0	14	135.7	404,392
1990	174,046,676	1945	18.0	58	52.1	503,581,626	52,783		445,878	393,095	130.7	13	138.7	417,043
1991	190,476,841	1946	19.5	57	53.2	519,918,087	107,556		488,416	380,860	136.2	12	141.7	396,276
1992	248,202,479	1947	22.3	56	54.4	605,451,444	108,664		462,891	354,227	140.3	11	144.8	365,666
1993	271,562,108	1948	24.1	55	55.6	626,442,056	6		393,805	393,799	144.5	10	148.0	403,383
1994	291,037,035	1949	23.8	54	56.8	694,785,566	-		271,884	271,884	148.2	9	151.3	277,522
1995	310,549,409	1950	24.1	53	58.1	748,245,066	41,306		87,094	45,788	152.4	8	154.6	46,449
1996	324,468,088	1951	26.0	52	59.3	740,592,908	211,311		195,411	(15,900)	156.9	7	158.0	(16,012)
1997	335,315,712	1952	26.5	51	60.7	767,431,545	127,392	(1)	293,566	166,174	160.5	6	161.5	167,186
1998	353,862,344	1953	26.7	50	62.0	821,495,929	56,569		32,817	(23,752)	163.0	5	165.0	(24,048)
1999	368,073,675	1954	26.9	49	63.3	866,793,237	200,383		499,307	298,924	166.6	4	168.7	302,622
2000	385,797,666	1955	26.8	48	64.7	931,984,198	248,259		353,909	105,650	172.2	3	172.4	105,755
2001	396,001,806	1956	27.2	47	66.2	963,302,571	204,615		482,828	278,213	177.1	2	176.2	276,742
2002	404,006,530	1957	28.1	46	67.6	972,226,001	59,240		482,169	422,929	179.9	1	180.0	423,256
2003	410,204,278	1958	28.9	45	69.1	980,930,457	239,422		331,058	91,636	184.0	-	184.0	91,636
Total	5,487,260,176					13,898,819,782	1,707,110		6,753,732	5,046,622			5,404,880	0.04%
2003 CPI			184.0											

(1) Aberrant number adjusted to average of two previous and two following years.

Verizon Northwest Inc, Washington
Inflation-Adjusted Annual Retirements, Gross Salvage and Cost of Removal
Account 2423.10 - Buried Cable Non-Metallic

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
	Plant Retired	Avg Year of Placement	CPI in Yr of Placement	Years Prior to 2003	CPI Restated at 2.2%	Retired Plant at 2.2% Inflation	Gross Salvage	Cost of Removal	Net Removal Cost	CPI in Year of Removal	Years Prior to 2003	CPI Restated at 2.2%	Net Removal at 2.2% Inflation	Net Removal Cost Ratio at 2.2% Inflation
	Table A, Col B	A-Observed Life	data.bls.gov	2003-C	184.0 ^(9784*E)	(B*(F/D))	(Table A, Col C)	(Table A, Col E)	(I-H)	data.bls.gov	2003-A	184.0 ^(9784*L)	(J*(M/K))	(Sum N/Sum G)
1980	-	1960	29.6	43	72.2	-	-	-	-	82.4	23	111.5	-	
1981	-	1961	29.9	42	73.8	-	-	-	-	90.9	22	114.0	-	
1982	-	1962	30.2	41	75.4	-	-	-	-	96.5	21	116.5	-	
1983	-	1963	30.6	40	77.1	-	-	-	-	99.6	20	119.1	-	
1984	-	1964	31.0	39	78.7	-	-	-	-	103.9	19	121.7	-	
1985	241,875	1965	31.5	38	80.5	617,976	-	-	-	107.6	18	124.4	-	
1986	592,445	1966	32.4	37	82.3	1,503,989	-	-	-	109.6	17	127.1	-	
1987	1,393,803	1967	33.4	36	84.1	3,507,900	-	-	-	113.6	16	129.9	-	
1988	1,750,558	1968	34.8	35	85.9	4,321,557	-	-	-	118.3	15	132.8	-	
1989	1,874,520	1969	36.7	34	87.8	4,484,538	-	-	-	124.0	14	135.7	-	
1990	2,224,708	1970	38.8	33	89.7	5,145,004	-	-	-	130.7	13	138.7	-	
1991	3,240,497	1971	40.5	32	91.7	7,337,561	-	339	339	136.2	12	141.7	353	
1992	5,828,850	1972	41.8	31	93.7	13,069,303	22,891	7,952	(14,939)	140.3	11	144.8	(15,421)	
1993	7,396,339	1973	44.4	30	95.8	15,956,233	37,198	-	(37,198)	144.5	10	148.0	(38,103)	
1994	9,336,339	1974	49.3	29	97.9	18,538,600	-	90	90	148.2	9	151.3	92	
1995	11,246,266	1975	53.8	28	100.0	20,913,370	-	45,114	45,114	152.4	8	154.6	45,766	
1996	12,115,080	1976	56.9	27	102.2	21,770,213	448	4,014	3,566	156.9	7	158.0	3,591	
1997	13,523,495	1977	60.6	26	104.5	23,319,309	279,816	1,504	(278,312)	160.5	6	161.5	(280,008)	
1998	15,662,015	1978	65.2	25	106.8	25,653,706	-	1,296	1,296	163.0	5	165.0	1,312	
1999	16,742,088	1979	72.6	24	109.1	25,169,453	-	-	-	166.6	4	168.7	-	
2000	17,564,327	1980	82.4	23	111.5	23,776,931	-	-	-	172.2	3	172.4	-	
2001	18,892,493	1981	90.9	22	114.0	23,693,411	-	1,404	1,404	177.1	2	176.2	1,397	
2002	19,823,298	1982	96.5	21	116.5	23,933,241	4	2,150	2,146	179.9	1	180.0	2,148	
2003	20,507,449	1983	99.6	20	119.1	24,516,356	-	1,221	1,221	184.0	-	184.0	1,221	
Total	179,956,445					287,228,650	340,357	65,084	(275,273)				(277,654)	-0.1%
2003 CPI			184.0											

Verizon Northwest Inc, Washington
Inflation-Adjusted Annual Retirements, Gross Salvage and Cost of Removal
Account 2424.00 - Submarine Cable

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
	Plant Retired	Avg Year of Placement	CPI in Yr of Placement	Years Prior to 2003	CPI Restated at 2.2%	Retired Plant at 2.2% Inflation	Gross Salvage	Cost of Removal	Net Removal Cost	CPI in Year of Removal	Years Prior to 2003	CPI Restated at 2.2%	Net Removal at 2.2% Inflation	Net Removal Cost Ratio at 2.2% Inflation
	Table A, Col B	A-Observed Life	data.bls.gov	2003-C	184.0 ^(.9784^E)	(B*(F/D))	(Table A, Col C)	(Table A, Col E)	(I-H)	data.bls.gov	2003-A	184.0 ^(.9784^L)	(J*(M/K))	(Sum N/Sum G)
1980	1,327	1935	13.7	68	41.9	4,058	-	-	-	82.4	23	111.5	-	
1981	5,822	1936	13.9	67	42.8	17,934	-	-	-	90.9	22	114.0	-	
1982	578	1937	14.4	66	43.8	1,756	-	-	-	96.5	21	116.5	-	
1983	6,500	1938	14.1	65	44.7	20,617	-	-	-	99.6	20	119.1	-	
1984	-	1939	13.9	64	45.7	-	935	53	(882)	103.9	19	121.7	(1,033)	
1985	-	1940	14.0	63	46.7	-	-	-	-	107.6	18	124.4	-	
1986	-	1941	14.7	62	47.7	-	-	-	-	109.6	17	127.1	-	
1987	-	1942	16.3	61	48.8	-	-	-	-	113.6	16	129.9	-	
1988	-	1943	17.3	60	49.9	-	-	-	-	118.3	15	132.8	-	
1989	-	1944	17.6	59	51.0	-	-	245	245	124.0	14	135.7	268	
1990	-	1945	18.0	58	52.1	-	-	93	93	130.7	13	138.7	99	
1991	-	1946	19.5	57	53.2	-	-	-	-	136.2	12	141.7	-	
1992	-	1947	22.3	56	54.4	-	-	9,798	9,798	140.3	11	144.8	10,114	
1993	-	1948	24.1	55	55.6	-	-	-	-	144.5	10	148.0	-	
1994	26,834	1949	23.8	54	56.8	64,060	-	-	-	148.2	9	151.3	-	
1995	-	1950	24.1	53	58.1	-	-	-	-	152.4	8	154.6	-	
1996	-	1951	26.0	52	59.3	-	-	-	-	156.9	7	158.0	-	
1997	-	1952	26.5	51	60.7	-	-	-	-	160.5	6	161.5	-	
1998	-	1953	26.7	50	62.0	-	-	-	-	163.0	5	165.0	-	
1999	-	1954	26.9	49	63.3	-	-	-	-	166.6	4	168.7	-	
2000	523	1955	26.8	48	64.7	1,263	-	-	-	172.2	3	172.4	-	
2001	-	1956	27.2	47	66.2	-	-	129	129	177.1	2	176.2	128	
2002	-	1957	28.1	46	67.6	-	-	-	-	179.9	1	180.0	-	
2003	-	1958	28.9	45	69.1	-	-	400	400	184.0	-	184.0	400	
Total	41,584					109,689	935	10,718	9,783				9,976	9.1%
2003 CPI			184.0											

Verizon Northwest Inc, Washington
Inflation-Adjusted Annual Retirements, Gross Salvage and Cost of Removal
Account 2426.00 - Intrabldg Cable

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
	Plant Retired	Avg Year of Placement	CPI in Yr of Placement	Years Prior to 2003	CPI Restated at 2.2%	Retired Plant at 2.2% Inflation	Gross Salvage	Cost of Removal	Net Removal Cost	CPI in Year of Removal	Years Prior to 2003	CPI Restated at 2.2%	Net Removal at 2.2% Inflation	Net Removal Cost Ratio at 2.2% Inflation
	Table A, Col B	A-Observed Life	data.bls.gov	2003-C	184.0 ^(.9784^E)	(B*(F/D))	(Table A, Col C)	(Table A, Col E)	(I-H)	data.bls.gov	2003-A	184.0 ^(.9784^L)	(J*(M/K))	(Sum N/Sum G)
1980	-	1935	13.7	68	41.9	-	-	-	-	82.4	23	111.5	-	
1981	-	1936	13.9	67	42.8	-	-	-	-	90.9	22	114.0	-	
1982	-	1937	14.4	66	43.8	-	-	-	-	96.5	21	116.5	-	
1983	-	1938	14.1	65	44.7	-	-	-	-	99.6	20	119.1	-	
1984	-	1939	13.9	64	45.7	-	-	-	-	103.9	19	121.7	-	
1985	-	1940	14.0	63	46.7	-	-	-	-	107.6	18	124.4	-	
1986	-	1941	14.7	62	47.7	-	-	-	-	109.6	17	127.1	-	
1987	-	1942	16.3	61	48.8	-	-	-	-	113.6	16	129.9	-	
1988	241	1943	17.3	60	49.9	695	-	2,316	2,316	118.3	15	132.8	2,599	
1989	-	1944	17.6	59	51.0	-	-	11,226	11,226	124.0	14	135.7	12,283	
1990	4,232	1945	18.0	58	52.1	12,245	38	3,410	3,372	130.7	13	138.7	3,577	
1991	1,165	1946	19.5	57	53.2	3,180	-	-	-	136.2	12	141.7	-	
1992	-	1947	22.3	56	54.4	-	-	-	-	140.3	11	144.8	-	
1993	274	1948	24.1	55	55.6	632	-	-	-	144.5	10	148.0	-	
1994	-	1949	23.8	54	56.8	-	-	-	-	148.2	9	151.3	-	
1995	-	1950	24.1	53	58.1	-	-	-	-	152.4	8	154.6	-	
1996	-	1951	26.0	52	59.3	-	-	-	-	156.9	7	158.0	-	
1997	-	1952	26.5	51	60.7	-	-	-	-	160.5	6	161.5	-	
1998	-	1953	26.7	50	62.0	-	-	-	-	163.0	5	165.0	-	
1999	-	1954	26.9	49	63.3	-	-	-	-	166.6	4	168.7	-	
2000	-	1955	26.8	48	64.7	-	-	-	-	172.2	3	172.4	-	
2001	-	1956	27.2	47	66.2	-	-	-	-	177.1	2	176.2	-	
2002	51	1957	28.1	46	67.6	123	-	-	-	179.9	1	180.0	-	
2003	48,002	1958	28.9	45	69.1	114,788	-	-	-	184.0	-	184.0	-	
Total	53,965					131,662	38	16,952	16,914				18,460	14.0%
2003 CPI			184.0											

Verizon Northwest Inc, Washington
Inflation-Adjusted Annual Retirements, Gross Salvage and Cost of Removal
Account 2441 - Conduit Systems

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
	Plant Retired	Avg Year of Placement	CPI in Yr of Placement	Years Prior to 2003	CPI Restated at 2.2%	Retired Plant at 2.2% Inflation	Gross Salvage	Cost of Removal	Net Removal Cost	CPI in Year of Removal	Years Prior to 2003	CPI Restated at 2.2%	Net Removal at 2.2% Inflation	Net Removal Cost Ratio at 2.2% Inflation
Table A, Col B	A-Observed Life	data.bls.gov	2003-C	184.0 ^(.9784*E)	(B*(F/D))	(Table A, Col C)	(Table A, Col E)	(I-H)	data.bls.gov	2003-A	184.0 ^(.9784*L)	(J*(M/K))	(Sum N/Sum G)	
1980	5,030	1905	9.9	98	21.8	11,081	214	595	381	82.4	23	111.5	516	
1981	4,926	1906	9.9	97	22.3	11,091	4,813	-	(4,813)	90.9	22	114.0	(6,036)	
1982	5,663	1907	9.9	96	22.8	13,030	11,334	7,349	(3,985)	96.5	21	116.5	(4,811)	
1983	1,419	1908	9.9	95	23.3	3,337	-	1,944	1,944	99.6	20	119.1	2,324	
1984	11,339	1909	9.9	94	23.8	27,252	47	7,843	7,796	103.9	19	121.7	9,131	
1985	10,700	1910	9.9	93	24.3	26,282	-	7,537	7,537	107.6	18	124.4	8,711	
1986	2,397	1911	9.9	92	24.9	6,017	-	2,807	2,807	109.6	17	127.1	3,255	
1987	642	1912	9.9	91	25.4	1,647	-	8,883	8,883	113.6	16	129.9	10,158	
1988	15,313	1913	9.9	90	26.0	40,149	-	8,209	8,209	118.3	15	132.8	9,212	
1989	7,037	1914	10.0	89	26.5	18,668	-	15,482	15,482	124.0	14	135.7	16,940	
1990	36,966	1915	10.1	88	27.1	99,229	13,119	53,972	40,853	130.7	13	138.7	43,342	
1991	252,226	1916	10.9	87	27.7	641,164	32,500	9,498	(23,002)	136.2	12	141.7	(23,933)	
1992	9,647	1917	12.8	86	28.3	21,342	83,532	-	(83,532)	140.3	11	144.8	(86,229)	
1993	97,155	1918	15.1	85	28.9	186,207	105,693	19,300	(86,393)	144.5	10	148.0	(88,496)	
1994	162,546	1919	17.3	84	29.6	277,900	-	46,072	46,072	148.2	9	151.3	47,027	
1995	24,429	1920	20.0	83	30.2	36,922	-	5,321	5,321	152.4	8	154.6	5,398	
1996	-	1921	17.9	82	30.9	-	-	69,031	69,031	156.9	7	158.0	69,516	
1997	11,961	1922	16.8	81	31.6	22,479	2,654	12,692	10,038	160.5	6	161.5	10,099	
1998	-	1923	17.1	80	32.3	-	-	39,190	39,190	163.0	5	165.0	39,678	
1999	60,000	1924	17.1	79	33.0	115,709	-	7,555	7,555	166.6	4	168.7	7,648	
2000	1,586,580	1925	17.5	78	33.7	3,055,529	-	35,057	35,057	172.2	3	172.4	35,092	
2001	1,278	1926	17.1	77	34.4	2,574	-	32,711	32,711	177.1	2	176.2	32,538	
2002	977	1927	17.4	76	35.2	1,977	-	38,730	38,701	179.9	1	180.0	38,731	
2003	196,058	1928	17.1	75	36.0	412,480	-	24,789	24,789	184.0	-	184.0	24,789	
Total	2,504,289						5,032,064	253,935	454,567	200,632			204,600	4.1%
2003 CPI			184.0											