

Exhibit No. ___ (BAE-5)
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

Company Workpaper P8

November 22, 2004

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

WP P8

Uncollectible Actual Writeoff. This proforma is to remove the uncollectible amount accrued per the books and reflect the test year actual write-off percentage. The write-offs for 2001 and 2002 were at a similar level.

Line No.	Description	Account Code	CAM Factor	Intrastate Factor	Amount Inc (Dec)	Intrastate Amount Inc (Dec)
1	Reflect actual uncollectible write-offs for period	53XX	0.0000%	83.2220%	2,335	1,943
2						
3						
4	Revenue Category					
5	Local Network Service	Booked Intrastate				
6	Network Access Revenues	260,882 From L1 Col C In 2				
7	Long Dist Netwk Revenues	78,092 From L1 Col C In 3				
8	Miscellaneous Revenues	21,863 From L1 Col C In 4				
9	Gross Revenue	17,574 From L1 Col C In 5				
10		378,411				
11	Test Year actual writeoff factor	1.62% From WP L3.1				
12	Actual Uncollectibles	(6,146) Line 9 * Line 11				
13	Booked Uncollectibles	(8,481) From L1 Col C In 6				
14	Proforma Adjustment	2,335 Line 12 - 13				

15 Source: Financial Planning & Analysis.
 16 See Associated Uncollectible Schedules