

David S. Valdez
Vice President
Public Policy & External Affairs



May 13, 2004

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Ms. Carole Washburn, Executive Secretary
Washington Utilities and
Transportation Commission
1300 S. Evergreen Park Drive S.W.
Olympia, Washington 98504-7250

Dear Ms. Washburn:

Subject: Verizon Northwest Inc. ("Verizon NW") General Rate Case Filing – UT-040788 –
Compliance with WAC 480-07-510

Staff has identified several areas where Verizon NW's General Rate Case Filing was not sufficient in meeting the filing requirements under WAC 480-07-510. Per Staff's request, Verizon NW has enclosed an original and 14 copies of an amended Summary Report, Revised Exhibit No. (SMB-3C) which addresses WAC 510(3)(c) and additional workpapers which satisfy the filing requirements. The enclosed workpapers follow the attachment to Staff's Open Meeting memo which addresses the "Additional Documents Required".

All the workpapers identified in the attachment are enclosed except for the following items:

- I/B/E/S mean growth rates (page 28) – The information requested is already included in Exhibit No. (JVH-2 and 3).
- Book 2, Tab 4, Workpaper P20.1.1 – FAS 88, FAS 106, and FAS 112 cannot be provided due to copyright restrictions. The following link provides access to the FASB pronouncements: <http://accounting.rutgers.edu/>
- WAC 480-07-510(4)(l) – Attrition Allowance (Workpaper P1, P3, and P4) - Verizon NW has discussed its position with Staff and reserves its rights to challenge Staff's position that three proforma adjustments are a requested revenue effect of attrition allowance.

Ms. Carole J. Washburn

May 13, 2004

Page 2 of 2

Verizon NW requests that the documents contained in the envelopes or boxes marked **“Confidential Per WAC 480-07-160”**, as well as the file marked “confidential” on the disk containing confidential material be treated as confidential under the provisions of WAC 480-07-160(3). The information is “confidential” because it constitutes valuable commercial information, including trade secrets or other information defined in WAC 480-07-160 (2)(c). Verizon NW will also seek protection under the terms of a protective order to be entered in this adjudicative proceeding and this information would also qualify as confidential under WAC 480-07-160(2)(b) at that time. Verizon NW cannot identify any person, other than Verizon NW, that might be directly affected by disclosure of the confidential information. In accordance with WAC 480-07-160(3)(b), the documents are marked **“Confidential Per WAC 480-07-160”**. In accordance with WAC 480-07-160(3)(c) Verizon NW has enclosed redacted versions of the documents containing confidential information with the nonconfidential documents, and has placed unredacted versions of the documents containing confidential information in separate envelopes or boxes marked appropriately. All unredacted documents have been printed on yellow paper.

If you have any questions please call Mr. Gregg Diamond at (972) 718-3504.

Very truly yours,

David S. Valdez
Vice President
Public Policy & External Affairs

DSV:kad
Enclosures

CERTIFICATE OF SERVICE

I hereby certify that I have this day served this document upon all of the following parties, as follows:

By overnight mail (with all enclosures):

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DATED this _____ day of May, 2004.

Kim Douglass