

Exhibit No. ____ (PMS-17)

Docket No. UT-040788

Witness: Paula M. Strain

**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
PAULA M. STRAIN
REGARDING REVENUE REQUIREMENTS**

**STAFF OF
WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION**

Verizon NW Response to Staff Data Request No. 451

November 22, 2004

DATA REQUEST NO. 451:

Please supplement your response to Staff Data request 212 by providing the following:

- a. a comprehensive description of each workcenter listed in the left hand column of Attachment 212c, and describing how the workcenters map to the Company's chart of accounts.
- b. For each factor listed on Attachment 212b and 212c, please provide the calculation of the factor, including an explanation and detailed source information and supporting documents for all figures used in the calculations.
- c. All company documents, including but not limited to Corporate Policy Statements, memos, Emails, notes, or correspondence, discussing the change in allocation factor assignment from FCC account in 2002 to workcenter in 2003.

RESPONSE:

- a. See Attachment DR-451a, which is the original attachment 212c with work center descriptions added. There is no direct link between work centers and accounts. The account charged is determined per the FCC Part 32 requirements.
- b. See Attachment DR-451b.
- c. See Attachment DR-451c.

Prepared By: Cory Legner

Date: October 18, 2004

Witness: Nancy Heuring or TBD

DATA REQUEST NO. 451:

Please supplement your response to Staff Data request 212 by providing the following:

- a. a comprehensive description of each workcenter listed in the left hand column of Attachment 212c, and describing how the workcenters map to the Company's chart of accounts.
- b. For each factor listed on Attachment 212b and 212c, please provide the calculation of the factor, including an explanation and detailed source information and supporting documents for all figures used in the calculations.
- c. All company documents, including but not limited to Corporate Policy Statements, memos, Emails, notes, or correspondence, discussing the change in allocation factor assignment from FCC account in 2002 to workcenter in 2003.

RESPONSE:

This response is not yet completed. Per discussion with Kathy Folsom, Gregg Diamond will provide status on October 14, 2004.

Prepared By:

Date:

Witness:

Attachment 451a

Washington Rate Case
 Jan - Sep 2003 VZ Northwest Regulated Expenses not directly assigned to Washington
 2003 Factors by Workcenter

Attachment DR-451a
 Page 1 of 4
 67,744,295.08

Total VZ NW Shared Regulated Expenses:

Workcenter	Description	Factor	Amt	% of Total VZ NW Shared Regulated Expenses
10J5000000	ILEC/CLEC ACCT MGMT & SALES	MB	2,205.00	0.0033%
1100000000	NATIONAL SALES	MK	50.73	0.0001%
110M000000	NATIONAL MARKET CENTERS	MB	(6.98)	0.0000%
110V000000	METRICS MANAGEMENT & ANALYSIS	MB	708.42	0.0010%
1115000000	CONSUMER SALES - WASHINGTON	MK	4,751,886.81	7.0144%
1126000000	UNBUNDLED / RESALE SERVICES	MB	(9.17)	0.0000%
1128000000	WORKFORCE AUTOMATION & FLOTHRU	MB	46,259.23	0.0683%
112P000000	UNBUNDLED / RESALE SERVICES	MB	(49.17)	-0.0001%
113T000000	NATIONAL MARKET CENTERS	MB	(7.41)	0.0000%
113U000000	UNBUNDLED / RESALE SERVICES	MB	(8.20)	0.0000%
114E000000	UNBUNDLED / RESALE SERVICES	MB	(6.98)	0.0000%
114R000000	CONSUMER SALES - WASHINGTON	MK	(42.28)	-0.0001%
1155000000	NATIONAL MARKET CENTERS	MB	(13.76)	0.0000%
118P000000	NATL OPS - CONSTRUCTION WA	MB	16,417.35	0.0242%
11GW000000	UNBUNDLED / RESALE SERVICES	MB	(11.42)	0.0000%
11I7000000	BUSINESS CONTACT CENTERS	MJ	1,200,702.38	1.7724%
11JG000000	NATIONAL MARKET CENTERS	MB	(6.55)	0.0000%
11K1000000	UNBUNDLED / RESALE SERVICES	MB	(26.74)	0.0000%
11K5000000	NATL OPEN MRKT CTR - Systems Support	MI	1,568.94	0.0023%
11KA000000	NATL OPS - CONSTRUCTION WA	MB	8.39	0.0000%
11KO000000	BUS SOLUTIONS CTR (PACIFIC REGION)	MK	20,880.63	0.0308%
11M2000000	ASSIGNMT PROVIS NRTH CENTRL/WEST	MB	1,860,488.71	2.7463%
11M5000000	UNBUNDLED / RESALE SERVICES	MB	(38.73)	-0.0001%
11MD000000	NATIONAL MARKET CENTERS	MB	(36.36)	-0.0001%
11MR000000	NATIONAL MARKET CENTERS	MB	(52.29)	-0.0001%
11NZ000000	NATIONAL MARKET CENTERS	MB	(39.76)	-0.0001%
1215000000	CONS SLS NATL SLS SUPPORT CTRS	MK	526.42	0.0008%
12TZ000000	UNBUNDLED / RESALE SERVICES	MB	(19.58)	0.0000%
12U4000000	UNBUNDLED / RESALE SERVICES	MB	(18.43)	0.0000%
12UF000000	UNBUNDLED / RESALE SERVICES	MB	(47.93)	-0.0001%
12V4000000	NATIONAL MARKET CENTERS	MB	(14.89)	0.0000%
1304000000	PHONEMART	MK	13,085.59	0.0193%
130L000000	VZ PUBLIC COMM - N/SW OPS	MA	26.27	0.0000%
1442000000	VZ PUBLIC COMM SALES - NATL/MAJOR	MA	3.20	0.0000%
1443000000	Vz PUBLIC COMM - MRKTNG & BUS DEV	MA	1.41	0.0000%
14H1000000	14H1-PUBLIC COMM - Hawaii	MA	195.41	0.0003%
14V9000000	UNBUNDLED / RESALE SERVICES	MB	(64.64)	-0.0001%
15UV000000	Billing Integrated Process Planning	MB	1,169.79	0.0017%
17A3000000	RETAIL MKTS SALES OPS SUPPORT	MK	4,529.85	0.0067%
191C000000	PROC IMPROVEMENT & AUTOMATION	MB	251.51	0.0004%
19NK000000	271 LONG DIST - MASS/NEW ENGLAND	MB	12,740.93	0.0188%
1AH0000000	OPERATIONS SYSTEMS SUPPORT	MB	205.87	0.0003%
1B02000000	OPERATIONS SYSTEMS SUPPORT	MB	77.00	0.0001%
1B8N000000	OPERATIONS SYSTEMS SUPPORT	MB	12.45	0.0000%
1BRS000000	DATA COLLECTION-INV MGT-IDCS	MB	652.43	0.0010%
1BS4000000	MARKETING & SALES	MI	186.00	0.0003%
1CN2000000	NAT OPS - ELECTRONIC REPAIR	MA	135.11	0.0002%

Washington Rate Case
 Jan - Sep 2003 VZ Northwest Regulated Expenses not directly assigned to Washington
 2003 Factors by Workcenter

Attachment DR-451a

Page 2 of 4

Total VZ NW Shared Regulated Expenses:

67,744,295.08

Workcenter	Description	Factor	Amt	% of Total VZ NW Shared Regulated Expenses
1COU000000	TECHNICAL SVCS & SALES PLNG	MI	8,040.47	0.0119%
1E2X000000	Equipment Processing for Vendored Items	MA	181.74	0.0003%
1E3Q000000	PORTFOLIO MANAGEMENT	ME	10,866.30	0.0160%
1EAJ000000	UNE-RESALE SVCS OPRNS	MB	222,341.51	0.3282%
1ECK000000	Travel Expenses	MK	28.14	0.0000%
1EEL000000	LIVESOURCE TECH PLNG & MGMT	MC	(0.22)	0.0000%
1EG3000000	NETWORK SERVICES BURIED CABLE	MB	17,551.74	0.0259%
1EIJ000000	UNIV RLNS & COLLEGE RECRTMT	MK	6.45	0.0000%
1G0P000000	Supervisor-Branch Contact Center	MJ	3,143.70	0.0046%
1H12000000	UNBUNDLED / RESALE SERVICES	MB	(84.67)	-0.0001%
1J9J000000	BUS SOLUTIONS SALES & MKTNG	MA	42.02	0.0001%
1JJR000000	NTWK ENG/PLNG HQ PRG/CAP MGT	MB	208,609.59	0.3079%
1JJZ000000	CLEC COMMUNICATIONS	MI	1,282.08	0.0019%
1MB0000000	ENGINEERING	MB	169.06	0.0002%
1MBB000000	ENTERPRISE ADVANCE	MB	297.71	0.0004%
1MBE000000	PLANNING & CAPACITY MANAGEMENT	MB	153.51	0.0002%
1MFA000000	NAT OPS - CUST RESP NORTH	MB	49.38	0.0001%
200K000000	Developer Services - Smart Park	MK	0.05	0.0000%
201V000000	NATL OPEN MRKT CTR-Coeur D'Alene	MB	0.89	0.0000%
207T000000	NATL OPS - ELECTRONIC REPAIR	MA	487.85	0.0007%
2118000000	BUS SOLUTIONS CTR (PACIFIC REGION)	MK	1,663,224.00	2.4551%
213B000000	Small Business High Value - Field Sales	MK	4,887.67	0.0072%
3122000000	PROCESS RESOURCE MGMT	MB	11,285.63	0.0167%
3145000000	ISP CUSTOMER CARE	MK	117.09	0.0002%
3152000000	UNBUNDLED / RESALE SERVICES	MB	39,889.31	0.0589%
315A000000	NATL OPEN MRKT CTR - Quality Support	MB	17,301.99	0.0255%
3611000000	National Sales - AT&T	MI	1,174.83	0.0017%
3613000000	MARKETING & SALES	MI	2,760.10	0.0041%
3640000000	Region Sales - West	MI	10,047.84	0.0148%
4E30000000	NATL OPS - LOGISTICS SVCS OPS	MM	53,433.69	0.0789%
4F10000000	TELCO BUSINESS SEGMENTS - Logistics	MA	(2.94)	0.0000%
4G11000000	Equipment Processing for Vendored Items	MA	(46,034.90)	-0.0680%
4H21000000	REAL ESTATE OPERATIONS - DFW	ME	97,136.83	0.1434%
4H4G000000	NAT OPS - FLEET OPS NORTH	MM	6,243.64	0.0092%
4H60000000	Utilities	ME	160,449.38	0.2368%
5B00000000	NAT OPS - NORTHWEST REGION	MB	298,303.68	0.4403%
5B2A000000	Infrastructure Support - NW	MB	18,593.55	0.0274%
5B2B000000	CENTRL OFC EQUIP INSTALL - WEST	MB	93,619.50	0.1382%
5B2E000000	NATL OPS - CONSTRUCTION WA	MB	78,890.73	0.1165%
5B2F000000	NATL OPS - CONSTRUCTION WA	MB	71,485.89	0.1055%
5B2G000000	NATL OPS - CONSTRUCTION WA	MB	80,582.19	0.1190%
5B2W000000	NETWORK ENG/PLNG - PACIFIC	MB	5,089.25	0.0075%
5B2X000000	Project Management - NW	MB	3,379.78	0.0050%
5B2Y000000	NETWORK ENG/PLNG - PACIFIC	MB	117,445.14	0.1734%
5B2Z000000	Pole Contact Rents - NW	MB	20.40	0.0000%
5B35000000	NAT OPS - CUST RESP VOICE	MB	363,960.99	0.5373%
5B41000000	NETWORK OPS PACIFIC	MB	122,302.73	0.1805%

Total VZ NW Shared Regulated Expenses:

Workcenter	Description	Factor	Amt	% of Total VZ NW Shared Regulated Expenses
5B42000000	NTWK OP,NATL DISPATCH/CONTROL CTRS	MB	64,908.31	0.0958%
5BA0000000	NAT OPS - CUST OPS WA	MB	65,249.10	0.0963%
5BA1000000	NAT OPS - CUST OPS WA	MB	205,546.31	0.3034%
5BA2000000	NAT OPS - CUST OPS WA	MB	195,087.54	0.2880%
5BA3000000	NAT OPS - CUST OPS WA	MB	162,664.96	0.2401%
5BA4000000	NAT OPS - CUST OPS WA	MB	87,431.87	0.1291%
5BA5000000	NAT OPS - CUST OPS WA	MB	86,074.80	0.1271%
5BA6000000	NETWORK OPS PACIFIC	MB	332,904.17	0.4914%
5BB0000000	NAT OPS - CUST OPS PAC CASCADE	MB	81,636.64	0.1205%
5BB2000000	NAT OPS - CUST OPS PAC CASCADE	MB	115,390.63	0.1703%
5BB3000000	NAT OPS - CUST OPS PAC CASCADE	MB	121,114.94	0.1788%
5BB5000000	Cust Ops - NW - Pacific - Field Services	MB	29,531.92	0.0436%
5BB6000000	NETWORK OPS PACIFIC	MB	167,332.19	0.2470%
5BE1000000	NETWORK ENG/PLNG - PACIFIC	MB	91,374.53	0.1349%
5BN3000000	NAT OPS - CONSTRUCTION WA	MB	10,426.46	0.0154%
5BW1000000	NETWORK ENG/PLNG - PACIFIC	MB	18,984.98	0.0280%
5BW2000000	NETWORK ENG/PLNG - PACIFIC	MB	162,728.86	0.2402%
6217000000	NOC Internal Network Service Fulfillment	MB	228.97	0.0003%
6218000000	NET OPS CTR NET SVCS COMPUTER CTR Bunkers	MB	705.89	0.0010%
6225000000	Operator Services - Wentzville	MH	13.68	0.0000%
622A000000	OPERATOR SVCS - PALM SPRINGS	MC	21.40	0.0000%
6235000000	NAT OPS - CUST RESP WA VZ RESOLUTION REP CTR	MB	2,269,790.24	3.3505%
624N000000	Business Resp Prov - Everett	MB	11,057.57	0.0163%
6250000000	Business Response-National Operations	MB	6,126.90	0.0090%
6254000000	Database Management-West	MB	202,384.34	0.2987%
625S000000	Data Processing - Maint & Proc.	MB	3,071.13	0.0045%
6327000000	NAT OPS - STAFF SUPT CUST RESP	MB	2,965.57	0.0044%
6328000000	NAT OPS - STAFF SUPT CUST RESP	MB	3,994.84	0.0059%
6329000000	PROCESS ASSUR ENHANCED SVC	MB	5,045.81	0.0074%
6330000000	Ntwk Ops Service Fulfillment	MB	162.96	0.0002%
6334000000	Newk Prov Ctr, Recent Change Mechanized Assignment Ctr	MB	5,906.19	0.0087%
6338000000	RETAIL MKTS - TECH DEPLOYMENT	MK	10,769.89	0.0159%
6340000000	NAT OPS - OPS SUPPORT FLORIDA	MB	30,024.39	0.0443%
6351000000	NAT OPS - CUSTOMER ADVOCACY	MB	23,735.72	0.0350%
6372000000	CNTRL OFC EQUIP INSTALL - TCH	MB	32.08	0.0000%
6380000000	REGIONAL INV MGMT (RIM) SOUTH	MB	9,105.60	0.0134%
6381000000	IM-System	MB	14.20	0.0000%
6383000000	Pug-In Inventory Control System - Inv Mgmt	MB	63.15	0.0001%
6385000000	DATA COLLECTION	MB	23,025.37	0.0340%
9N99000000	Network Services - Other	MA	230,941.65	0.3409%
9NAC000000	Service Bureau contra exp- West	MA	(19,849.09)	-0.0293%
9NAR000000	Service Bureau - Bill Cust Contact Ctr WA	MA	(2,270,839.27)	-3.3521%
M354000000	Service Assurance & Prov/ Flow Thru & Au	MB	171.11	0.0003%
TPST000000	Supply Billing	MB	1,349,626.18	1.9922%
WSGN100000	WS-NETWORK OPERATIONS	MB	(1,098.23)	-0.0016%
WSKD100000	WS-NEW JERSEY	MA	(66.31)	-0.0001%
WSKG100000	WS-CAPITAL	MA	(720.21)	-0.0011%

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Page 4 of 4

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Workcenter	Description	Factor	Amt	% of Total VZ NW Shared Regulated Expenses
WSKU100000	WS-OPERATIONS SUPPORT	MB	3.99	0.0000%
Z450000000	Interest Expense - Non-Affiliate	MB	16,746,981.39	24.7209%
Z456000000	Interest Expense - Affiliate	MB	1,502,325.87	2.2176%
Z466000000	Interest Income - Affiliate	MB	(76,158.98)	-0.1124%
ZACC000000	Primary Toll Carr/Orig Responsibility Plan Access Expense	MA	4,650.78	0.0069%
ZBEN000000	Benefit Accruals	MA	(16,702.77)	-0.0247%
ZOAR000000	Other Accruals-Misc	MA	929.19	0.0014%
Total to Washington			33,740,039.25	49.8050%
% of Total				49.8050%

Attachment 451a

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10J5000000	ILEC/CLEC ACCT MGMT & SALES	MB	2,205.00	0.0033%
1100000000	NATIONAL SALES	MK	50.73	0.0001%
110M000000	NATIONAL MARKET CENTERS	MB	(6.98)	0.0000%
110V000000	METRICS MANAGEMENT & ANALYSIS	MB	708.42	0.0010%
1115000000	CONSUMER SALES - WASHINGTON	MK	4,751,886.81	7.0144%
1126000000	UNBUNDLED / RESALE SERVICES	MB	(9.17)	0.0000%
1128000000	WORKFORCE AUTOMATION & FLOTHRU	MB	46,259.23	0.0683%
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114E000000	UNBUNDLED / RESALE SERVICES	MB	(6.98)	0.0000%
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118P000000	NATL OPS - CONSTRUCTION WA	MB	16,417.35	0.0242%
11GW000000	UNBUNDLED / RESALE SERVICES	MB	(11.42)	0.0000%
11I7000000	BUSINESS CONTACT CENTERS	MJ	1,200,702.38	1.7724%
11JG000000	NATIONAL MARKET CENTERS	MB	(6.55)	0.0000%
11K1000000	UNBUNDLED / RESALE SERVICES	MB	(26.74)	0.0000%
11K5000000	NATL OPEN MRKT CTR - Systems Support	MI	1,568.94	0.0023%
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11MD000000	NATIONAL MARKET CENTERS	MB	(36.36)	-0.0001%
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12TZ000000	UNBUNDLED / RESALE SERVICES	MB	(19.58)	0.0000%
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1442000000	VZ PUBLIC COMM SALES - NATL/MAJOR	MA	3.20	0.0000%
1443000000	Vz PUBLIC COMM - MRKTNG & BUS DEV	MA	1.41	0.0000%
14H1000000	14H1 PUBLIC COMM - Hawaii	MA	195.41	0.0003%
14V9000000	UNBUNDLED / RESALE SERVICES	MB	(64.64)	-0.0001%
15UV000000	Billing Integrated Process Planning	MB	1,169.79	0.0017%
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1EAJ000000	UNE-RESALE SVCS OPRNS	MB	222,341.51	0.3282%
1ECK000000	Travel Expenses	MK	28.14	0.0000%
1EEL000000	LIVESOURCE TECH PLNG & MGMT	MC	(0.22)	0.0000%
1EG3000000	NETWORK SERVICES BURIED CABLE	MB	17,551.74	0.0259%
1ELJ000000	UNIV RL TNS & COLLEGE RECRTMT	MK	6.45	0.0000%
1G0P000000	Supervisor-Branch Contact Center	MJ	3,143.70	0.0046%
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1J9J000000	BUS SOLUTIONS SALES & MKTNG	MA	42.02	0.0001%
1JJR000000	NTWK ENG/PLNG HQ PRG/CAP MGT	MB	208,609.59	0.3079%
1JJZ000000	CLEC COMMUNICATIONS	MI	1,282.08	0.0019%
1MB0000000	ENGINEERING	MB	169.06	0.0002%
1MBB000000	ENTERPRISE ADVANCE	MB	297.71	0.0004%
1MBE000000	PLANNING & CAPACITY MANAGEMENT	MB	153.51	0.0002%
1MFA000000	NAT OPS - CUST RESP NORTH	MB	49.38	0.0001%
200K000000	Developer Services - Smart Park	MK	0.05	0.0000%
201V000000	NATL OPEN MRKT CTR-Coeur D'Alene	MB	0.89	0.0000%
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3152000000	UNBUNDLED / RESALE SERVICES	MB	39,889.31	0.0589%
315A000000	NATL OPEN MRKT CTR - Quality Support	MB	17,301.99	0.0255%
3611000000	National Sales - AT&T	MI	1,174.83	0.0017%
3613000000	MARKETING & SALES	MI	2,760.10	0.0041%
3640000000	Region Sales - West	MI	10,047.84	0.0148%
4E30000000	NATL OPS - LOGISTICS SVCS OPS	MM	53,433.69	0.0789%
4F10000000	TELCO BUSINESS SEGMENTS - Logistics	MA	(2.94)	0.0000%
4G11000000	Equipment Processing for Vendored Items	MA	(46,034.90)	-0.0680%
4H21000000	REAL ESTATE OPERATIONS - DFW	ME	97,136.83	0.1434%
4H4G000000	NAT OPS - FLEET OPS NORTH	MM	6,243.64	0.0092%
4H60000000	Utilities	ME	160,449.38	0.2368%
5B00000000	NAT OPS - NORTHWEST REGION	MB	298,303.68	0.4403%
5B2A000000	Infrastructure Support - NW	MB	18,593.55	0.0274%
5B2B000000	CENTRL OFC EQUIP INSTALL - WEST	MB	93,619.50	0.1382%
5B2E000000	NATL OPS - CONSTRUCTION WA	MB	78,890.73	0.1165%
5B2F000000	NATL OPS - CONSTRUCTION WA	MB	71,485.89	0.1055%
5B2G000000	NATL OPS - CONSTRUCTION WA	MB	80,582.19	0.1190%
5B2W000000	NETWORK ENG/PLNG - PACIFIC	MB	5,089.25	0.0075%
5B2X000000	Project Management - NW	MB	3,379.78	0.0050%
5B2Y000000	NETWORK ENG/PLNG - PACIFIC	MB	117,445.14	0.1734%
5B2Z000000	Pole Contact Rents - NW	MB	20.40	0.0000%
5B35000000	NAT OPS - CUST RESP VOICE	MB	363,960.99	0.5373%
5B41000000	NETWORK OPS PACIFIC	MB	122,302.73	0.1805%

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5B42000000	NTWK OP,NATL DISPATCH/CONTROL CTRS	MB	64,908.31	0.0958%
5BA0000000	NAT OPS - CUST OPS WA	MB	65,249.10	0.0963%
5BA1000000	NAT OPS - CUST OPS WA	MB	205,546.31	0.3034%
5BA2000000	NAT OPS - CUST OPS WA	MB	195,087.54	0.2880%
5BA3000000	NAT OPS - CUST OPS WA	MB	162,664.96	0.2401%
5BA4000000	NAT OPS - CUST OPS WA	MB	87,431.87	0.1291%
5BA5000000	NAT OPS - CUST OPS WA	MB	86,074.80	0.1271%
5BA6000000	NETWORK OPS PACIFIC	MB	332,904.17	0.4914%
5BB0000000	NAT OPS - CUST OPS PAC CASCADE	MB	81,636.64	0.1205%
5BB2000000	NAT OPS - CUST OPS PAC CASCADE	MB	115,390.63	0.1703%
5BB3000000	NAT OPS - CUST OPS PAC CASCADE	MB	121,114.94	0.1788%
5BB5000000	Cust Ops - NW - Pacific - Field Services	MB	29,531.92	0.0436%
5BB6000000	NETWORK OPS PACIFIC	MB	167,332.19	0.2470%
5BE1000000	NETWORK ENG/PLNG - PACIFIC	MB	91,374.53	0.1349%
5BN3000000	NAT OPS - CONSTRUCTION WA	MB	10,426.46	0.0154%
5BW1000000	NETWORK ENG/PLNG - PACIFIC	MB	18,984.98	0.0280%
5BW2000000	NETWORK ENG/PLNG - PACIFIC	MB	162,728.86	0.2402%
6217000000	NOC Internal Network Service Fulfillment	MB	228.97	0.0003%
6218000000	NET OPS CTR NET SVCS COMPUTER CTR Bunkers	MB	705.89	0.0010%
6225000000	Operator Services - Wentzville	MH	13.68	0.0000%
622A000000	OPERATOR SVCS - PALM SPRINGS	MC	21.40	0.0000%
6235000000	NAT OPS - CUST RESP WA VZ RESOLUTION REP CTR	MB	2,269,790.24	3.3505%
624N000000	Business Resp Prov - Everett	MB	11,057.57	0.0163%
6250000000	Business Response-National Operations	MB	6,126.90	0.0090%
6254000000	Database Management-West	MB	202,384.34	0.2987%
625S000000	Data Processing - Maint & Proc.	MB	3,071.13	0.0045%
6327000000	NAT OPS - STAFF SUPT CUST RESP	MB	2,965.57	0.0044%
6328000000	NAT OPS - STAFF SUPT CUST RESP	MB	3,994.84	0.0059%
6329000000	PROCESS ASSUR ENHANCED SVC	MB	5,045.81	0.0074%
6330000000	Ntwk Ops Service Fulfillment	MB	162.96	0.0002%
6334000000	Newk Prov Ctr, Recent Change Mechanized Assignment Ctr	MB	5,906.19	0.0087%
6338000000	RETAIL MKTS - TECH DEPLOYMENT	MK	10,769.89	0.0159%
6340000000	NAT OPS - OPS SUPPORT FLORIDA	MB	30,024.39	0.0443%
6351000000	NAT OPS - CUSTOMER ADVOCACY	MB	23,735.72	0.0350%
6372000000	CNTRL OFC EQUIP INSTALL - TCH	MB	32.08	0.0000%
6380000000	REGIONAL INV-MGMT (RIM) SOUTH	MB	9,105.60	0.0134%
6381000000	IM-System	MB	14.20	0.0000%
6383000000	Pug-In Inventory Control System - Inv Mgmt	MB	63.15	0.0001%
6385000000	DATA COLLECTION	MB	23,025.37	0.0340%
9N99000000	Network Services - Other	MA	230,941.65	0.3409%
9NAC000000	Service Bureau contra exp- West	MA	(19,849.09)	-0.0293%
9NAR000000	Service Bureau - Bill Cust Contact Ctr WA	MA	(2,270,839.27)	-3.3521%
M354000000	Service Assurance & Prov/ Flow Thru & Au	MB	171.11	0.0003%
TPST000000	Supply Billing	MB	1,349,626.18	1.9922%
WSGN100000	WS-NETWORK OPERATIONS	MB	(1,098.23)	-0.0016%
WSKD100000	WS-NEW JERSEY	MA	(66.31)	-0.0001%
WSKG100000	WS-CAPITAL	MA	(720.21)	-0.0011%

Washington Rate Case

Jan - Sep 2003 VZ Northwest Regulated Expenses not directly assigned to Washington
 2003 Factors by Workcenter

Attachment DR-451a

Page 4 of 4

Total VZ NW Shared Regulated Expenses:

67,744,295.08

Workcenter	Description	Factor	Amt	% of Total VZ NW Shared Regulated Expenses
WSKU100000	WS-OPERATIONS SUPPORT	MB	3.99	0.0000%
Z450000000	Interest Expense - Non-Affiliate	MB	16,746,981.39	24.7209%
Z456000000	Interest Expense - Affiliate	MB	1,502,325.87	2.2176%
Z466000000	Interest Income - Affiliate	MB	(76,158.98)	-0.1124%
ZACC000000	Primary Toll Carr/Orig Responsibility Plan Access Expense	MA	4,650.78	0.0069%
ZBEN000000	Benefit Accruals	MA	(16,702.77)	-0.0247%
ZOAR000000	Other Accruals-Misc	MA	929.19	0.0014%
Total to Washington			33,740,039.25	49.8050%
% of Total				