



Verizon Northwest Inc.

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January 5, 2009

Washington Utilities and
Transportation Commission
Chandler Plaza Building
1300 S. Evergreen Park Drive SW
Olympia, Washington 98504

Subject: Financial Reports

To Whom It May Concern:

Enclosed for filing are Verizon Northwest Inc.'s C Schedule report for January to September 2008 and its quarterly report covering twelve months ending September 2008. Schedule C-8, which contains monthly billed unit detail by type of service, is marked "Confidential pursuant to WAC 480-07-160" as it would have economic value to the Company's current and potential competitors, such as in determining when or how to launch or modify competitive efforts.

Please call me at 425-261-5006 or email me at richard.potter@verizon.com if you have any questions.

Very truly yours,

A handwritten signature in black ink that reads "Richard E. Potter". The signature is written in a cursive style with a prominent initial "R".

Richard E. Potter
Director – Public Affairs, Policy & Communications

Enclosures