

VERIZON NORTHWEST INC. – WASHINGTON OPERATIONS
 2004 WASHINGTON GENERAL RATE CASE
 SUMMARY OF ADJUSTMENTS BY SPONSORING WITNESS

Line	(a)	<u>Verizon Witness</u>	<u>Staff Witness</u>	<u>Consumer Witness</u>
		(b)	(c)	(d)
	<u>Company Sponsored Restating Adjustments</u>			
1	R5-02 UNE rating adjustment	Heuring	Strain	Not applicable
2	R6-02 UNE Collocation rate true-up	Heuring	Strain	Not applicable
3	R8-02 Correction of Coding Error	Heuring	Not identified	Not applicable
4	R9-02 Pension settlement loss	Heuring	Erdahl	Carver
5	R10-02 Sales and Use Tax	Heuring	Not identified	Not applicable
6	R11-02 RTU license	Heuring	Not identified	Not applicable
7	R12-02 Software Expense	Heuring	Not identified	Not applicable
8	R13-02 Occupational Distribution	Heuring	Not identified	Not applicable
9	R14-02 Billing Adjustment	Heuring	Not identified	Not applicable
10	R15-02 Deferred Activation Fees Revenue Recognition	Heuring	Strain	Not applicable
11	R1-03 Interconnection billing adjustment	Heuring	Strain	Not applicable
12	R2-03 Cellular access rate adjustment	Heuring	Strain	Not applicable
13	R5-03 Account receonciliation writeoff	Heuring	Not identified	Not applicable
14	R8-03 OPEB/Paygo	Heuring	Erdahl	Carver
15	R9-03 Accrual Adjustment	Heuring	Not identified	Not applicable
16	R11-03 Cellular DA reclass	Heuring	Strain	Not applicable
17	R12-03 SAB 101 true-up	Heuring	Strain	Not applicable
18	R13-03 Billing Adjustment	Heuring	Not identified	Not applicable
19	R14-03 Billing Adjustment	Heuring	Not identified	Not applicable
20	R15-03 Reclassified Items	Heuring	Erdahl	Not applicable
21	R16-03 Deferred Income Taxes	Heuring	Kermode	Not applicable

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EXHIBIT NO. ____ (NWH-15)
 DOCKET NO. UT-040788
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Line	(a)	<u>Verizon Witness</u>	<u>Staff Witness</u>	<u>Consumer Witness</u>
		(b)	(c)	(d)
	<u>Staff Sponsored Restating Adjustments</u>			
1	SR17 – Line Sharing Revenue Imputations	Fulp/Heuring	Zawislak	Not applicable
2	SR18 – Affiliate Sales & Marketing Expense	Fulp	Zawislak	Not applicable
3	SR 19 – OSS Transition Costs	Not identified	Zawislak	Not applicable
4	SR20 – Insurance Expense	Heuring	Erdahl	Not applicable
5	SR21 – Pension Asset and Gain	Heuring	Erdahl	Not applicable
6	SR22 – Missing Plant	Goldrick/Heuring	Griffith	Not applicable
7	SR23 – Directory Revenue Imputation	Trimble/Doane	Strain	Not applicable
8	SR24 – Shared Regulated Expenses	Heuring	Strain	Not applicable
9	SR26 – Partial Flow-through Taxes	Heuring	Kermode	Not applicable
	<u>Consumer Sponsored Restating Adjustments</u>			
10	None	Not applicable	Not applicable	Not applicable

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	<u>Company Sponsored Pro forma Adjustments</u>			
1	P1 Local Revenue	Heuring	Strain	Not applicable
2	P2 Access Revenue	Heuring	Strain	Not applicable
3	P3 Toll Revenue	Heuring	Strain	Not applicable
4	P4 Miscellaneous Revenue	Heuring	Strain	Not applicable
5	P5 Revenue Related Price Changes	Heuring	Strain	Not applicable
6	P6 Revenue Related Price Changes	Heuring	Strain	Not applicable
7	P7 Revenue Related Price Changes	Heuring	Strain	Not applicable
8	P8 Uncollectible Actual Writeoff	Heuring	Strain	Not applicable
9	P10 Rate Case Expense	Heuring	Not identified	Not applicable
10	P11 SFAS 106	Heuring	Erdahl	Carver
11	P12 Salary, Wages, Benefits & Other Employee Benefits	Heuring	Erdahl	Not applicable
12	P13 Investor Supplied Working Capital	Heuring	Zawislak	Not applicable
13	P14 Pension Asset	Heuring	Erdahl	Carver
14	P15 Recognition of SFAS 106	Heuring	Erdahl	Carver
15	P17 Rate Base Pro forma (depreciation)	Heuring	Strain	Brosch
16	P18 Employee Separation	Heuring	Erdahl	Brosch
17	P19 Uncollectibles, Taxes & Fees	Heuring	Strain	Not applicable
18	P20 Net MVSP Cost	Heuring	Erdahl	Brosch
19	P21 Revenue Related Price Changes	Heuring	Strain	Not applicable

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	<u>Staff Sponsored Pro forma Adjustments</u>			
1	SP22 – Line Sharing Imputation	Fulp/Heuring	Zawislak	Not applicable
2	SP23 – Removal of DSL-Related Plant not Used and Useful	Not identified	Strain	Not applicable
3	SP24 – Removal of Special Access Plant not Used and Useful	Simmons	Strain	Not applicable
4	SP25 – New Services Revenue	Heuring	Strain	Not applicable
5	SP26 – Interest Synchronization	Heuring	Kermode	Not applicable
	<u>Consumer Sponsored Pro forma Adjustments</u>			
	Incentive Compensation	Not identified	Not applicable	Carver
	Interest Synchronization	Heuring	Not applicable	Carver
	Directory Imputation	Trimble/Doane	Not applicable	Brosch