

VERIZON NORTHWEST INC. - WASHINGTON OPERATIONS
 2004 Washington General Rate Case
 Insurance Expense Restatement
 (Thousands of Dollars)

Exhibit No.____(NWH-24)
 Docket No. UT-040788
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(a) (b) (c) (d) (e) (f)

This restatement is to properly adjust test year insurance expense to reflect an insurance true-up booked in November 2003 which relates to the first nine months of 2003.

Line No.	Description	Account Code	CAM Factor	Intrastate Factor	Amount Inc (Dec)	Intrastate Amount Inc (Dec)
1	Adjustment to test year insurance expense	6728	12.9961%	77.6897%	(3,626)	(2,451)
2	Booked test year insurance expense				7,957	
3	November 2003 true-up				<u>(3,626)</u>	
4	Revised test year insurance expense				4,331	

5 Source: Financial Planning & Analysis.
 6 See Associated Journal Entry