

Verizon Northwest Inc. - Washington Operations
 2004 Washington General Rate Case
 Company's Revision to Staff Calculation of Uncollectible Revenue
 (In Thousands)

Exhibit No. (NWH-27)
 Docket No. UT-040788
 Page 1 of 1

Line	Adj. No. (a)	Total Staff Revenue Restatements (b)	Staff Uncollectible Amount (c)	Correct Uncollectible Amount @ 1.624274% Rate (d)	Intrastate Uncollectible Revenue Variance (e) = (d) - (c)
1	R1-03	1,578	0	(26)	(26)
2	R2-03	239	0	(4)	(4)
3	R11-03	(2,398)	0	39	39
4	R12-03	1,982	0	(32)	(32)
5	R5-02	236	0	(4)	(4)
6	R6-02	971	0	(16)	(16)
7	R15-02	(857)	0	14	14
17	SR17	2,934	0	(48)	(48)
18	SR19	(173)	0	3	3
19	SR23	37,530	0	(610)	(610)
26	Sum	42,042	0	(684)	(684)

Note 1: The correct uncollectible percentage from Staff Exhibit PMS-9, Line 2, column b, to 8 decimal places.

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2004 Washington General Rate Case
Company's Revision to Staff Calculation of Other Taxes
(In Thousands)

Exhibit No. _____(NWH-28)
Docket No. UT-040788
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Line	Adj. No. (a)	Total Staff Revenue Restatements (b)	Staff B&O Tax and PUC Fees Amount (c)	Correct Intrastate Other Taxes Amount @ 0.661000% Rate (d)	Intrastate Other Taxes Variance (e) = (d) - (c)
1	R1-03	1,578	0	10	10
2	R2-03	239	0	2	2
3	R11-03	(2,398)	0	(16)	(16)
4	R12-03	1,982	0	13	13
5	R5-02	236	0	2	2
6	R6-02	971	0	6	6
7	R15-02	(857)	0	(6)	(6)
17	SR17	2,934	0	19	19
18	SR19	(173)	0	(1)	(1)
19	SR23	37,530	0	248	248
26	Sum	42,042		277	277

Note 1: The correct intrastate Other Taxes rate is the sum of Lines 4 and 5 on Staff Exhibit PMS-9, column b, (.0019+.00471=.00661000).