

CONFIDENTIAL PER PROTECTIVE ORDER IN WUTC DOCKET NO. UT-040788

AMOUNTS CHARGED BY VERIZON NORTHWEST INC DURING TEST YEAR TO:

FCC Acct. No.	Account Description	GTE.Net d/b/a VERIZON INTERNET SOLUTIONS			B.A.C. Inc. d/b/a VERIZON LONG DISTANCE		
		Total Company	Total Washington	Washington Intrastate	Total Company	Total Washington	Washington Intrastate
1	6121 Land and Building Expense						
2	6612 Sales						
3	6623 Customer Services						
4	6711 Executive						
5	6712 Planning						
6	6721 Accounting and Finance						
7	6722 External Relations						
8	6723 Human Resources						
9	6724 Information Management						
10	6725 Legal						
11	6726 Procurement						
12	6728 Other General and Administrative						
13	7240 Other Taxes						
14	Total Sales and Marketing Costs						
15	VLD Increase Adj. (page 1 of 2)						
16	VLD Adjusted Level (14 + 15)						
17	Total Wholesale Services Revenue						
18	Percent SAM to Revenue (16 / 17)						
19	Apply VLD Percent to VOL						
20	NEW VOL SAM Expense						
21	Adjustment to Verizon NW Expenses						
	REGULATED PORTION						
	ADJUSTMENT TO VERIZON NW REGULATED EXPENSES						
	WASHINGTON ALLOCATION FACTOR						
	ADJUSTMENT TO VERIZON NW-WA REGULATED EXPENSES						
22	ALLOCATE BASED ON FROZEN FACTORS						
23	Adjustment to Verizon NW-WA Expenses-INTRA						
24	SR18	=					

SR18

PER EXHIBIT NO. \_\_\_ (ODF-5C)

IMPACT OF MATHEMATICAL ERRORS		
Staff's VOL Adj	Diff	Impact on Intrastate Adj

Note (1): Corrected Adjustment of \$5.6 million is still considered a methodological error in Staff's VOL adjustment.