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April 1, 2014

Marlene H. Dortch
Secretary
Federal Communications Commission
445 12th Street, S.W.
Washington, D.C. 20554

Re: Petition of Qwest Corporation for Forbearance from Enforcement of the Commission's ARMIS and 492A Reporting Requirements Pursuant to 47 U.S.C. § 160, WC Docket No. 07-204

Dear Ms. Dortch:

Pursuant to the Commission's Memorandum Opinion and Order *In the Matter of Petition of Qwest Corporation for Forbearance from Enforcement of the Commission's ARMIS and 492A Reporting Requirements, et al*, (FCC 08-271, Released December 12, 2008), Verizon is providing the attached pole attachment cost data. Please let me know if you have any questions.

Sincerely,

Attachments

ARMIS 43-01 Table III

(Dollars are in Thousands)
COSA

ARMIS ROW	Description	COCA 2013	COPA 2013	COQS 2013	COTX 2013	COVA 2013	GTCA 2013	GTFL 2013	COKI 2013	GTPA 2013	GTTX 2013	GTVA 2013
100	Telecommunications Plant in Service - Account 2001	1,271,276	137,038	117,745	386,132	1,846,599	11,890,800	7,302,858	32,148	1,214,187	5,708,824	98,538
101	Gross Investment - Poles - Account 2411	38,942	9,106	13,613	5,439	30,170	268,863	36,204	5	58,634	82,486	14,351
102	Gross Investment - Conduit - Account 2441	77,630	1,791	356	5,829	15,692	1,089,545	439,430	0	51,792	211,928	835
200	Accumulated Depreciation - Total Plant in Service - Account 3100	1,070,010	118,647	105,465	377,871	1,471,831	9,592,747	5,991,881	9,687	1,098,761	4,646,854	114,186
201	Accumulated Depreciation - Poles - Account 3100 (2411)	51,114	7,740	12,937	7,061	34,467	343,243	44,539	0	43,688	90,266	15,573
202	Accumulated Depreciation - Conduit - Account 3100 (2441)	26,986	688	233	2,673	8,601	506,424	191,287	0	21,653	108,977	680
301	Depreciation Rate - Poles (Eg. If rate is 5.1% Enter as 5.10)	7.10	4.50	4.50	6.90	6.90	11.60	7.50	7.60	4.50	6.90	6.90
302	Depreciation Rate - Conduit (Eg. If rate is 3.2% Enter as 3.20)	2.40	1.80	1.80	2.40	2.50	2.20	2.60	2.50	1.80	2.40	2.50
** 401	Net Current Deferred Operating Income Taxes Poles - Account 4100 (2411)	-51	240	245	-7	139	-414	-79	0	1,133	-436	122
402	Net Current Deferred Operating Income Taxes Conduit - Account 4100 (2441)	-101	47	6	-7	72	-1,679	-956	0	1,001	-1,121	7
403	Net Current Deferred Operating Income Taxes - Total - Account 4100	-1,653	3,612	2,122	-473	8,519	-18,323	-15,883	270	23,460	-30,208	837
404	Net Non - Current Deferred Operating Income Taxes - Poles - Account 4340 (2411)	1,395	-2,204	-2,344	52	1,371	26,174	532	4	-10,863	5,744	466
405	Net Non - Current Deferred Operating Income Taxes - Conduit - Account 4340 (2441)	2,781	-433	-61	56	713	106,067	6,462	0	-9,595	14,757	27
406	Net Non - Current Deferred Operating Income Taxes - Total - Account 4340	45,547	-33,167	-20,276	3,680	83,932	1,157,570	107,389	24,664	-224,947	397,518	3,200
501.1	Pole Maintenance Expense - Account 6411 (Excl. Pole Rental Expense)	615	37	21	89	0	2,436	479	0	614	1,073	34
501.2	Pole Rental Expense - Account 6411 (Excl. Pole Maintenance Expense)	11	313	797	30	524	-40	4,267	0	3,183	3,322	1,337
501	Pole Expense - Account 6411 (Rows 501.1 + 501.2)	626	350	818	119	784	2,396	4,746	0	3,797	4,395	1,371
502.1	Conduit Maintenance Expense - Account 6441 (Excl. Conduit Rental Expense)	517	43	0	11	102	3,138	541	0	134	207	13
502.2	Conduit Rental Expense - Account 6441 (Excl. Conduit Maintenance Expense)	0	0	0	0	53	8	0	0	0	0	0
502	Conduit Expense - Account 6441 (Rows 502.1 + 502.2)	517	43	0	11	155	3,146	541	0	134	207	13
503	General & Administrative Expense - Accounts 6710 and 6720	-118,793	466	125	-44,513	12,170	51,833	-18,062	4	-20,795	34,017	-12,990
504	Operating Taxes - Sum of Accounts 7210 thru 7250	191,144	72	4,466	18,040	56,640	107,916	36,623	3,194	15,457	140,952	6,938
*** 601	Equivelent Number of Poles	92,991	19,447	31,445	14,791	55,261	341,331	96,545	4	140,233	212,693	25,898
602	Conduit System Trench Kilometers	2,489	20	2	87	101	17,250	5,202	0	280	4,364	3
603	Conduit System Duct Kilometers (Number of Ducts times the Trench Kilometers)	5,314	64	8	160	402	66,709	24,162	0	1,182	18,281	15
700	Additional Rental Calculation Information - Enter (1) or(0), Enter (1) if rental rates are	0	0	0	0	0	0	0	0	0	0	0
	developed for attachments other than poles or conduit. If None, enter (0). If (1) is entered,											
	a footnote is required that provides all account numbers and balances used to established											
	the additional rental rates.											

ARMIS 43-01 Table III

(Dollars are in Thousands)
COSA

ARMIS ROW	Description	CDDC 2013	CMMD 2013	CVVA 2013	NJNJ 2013	PAPA 2013	DSDE 2013	NEMA 2013	NERI 2013	NYNY 2013
100	Telecommunications Plant in Service - Account 2001	1,790,365	9,623,847	9,957,657	13,972,642	14,359,913	1,518,042	12,025,859	1,671,137	30,752,930
101	Gross Investment - Poles - Account 2411	7,357	129,302	105,891	220,237	403,627	16,266	515,139	82,138	791,707
102	Gross Investment - Conduit - Account 2441	97,715	436,938	396,142	915,558	963,950	74,335	849,641	60,971	2,012,761
200	Accumulated Depreciation - Total Plant in Service - Account 3100	1,479,988	8,042,316	8,135,474	11,743,231	12,389,514	1,236,667	10,588,302	1,413,202	26,635,889
201	Accumulated Depreciation - Poles - Account 3100 (2411)	8,286	164,441	115,219	290,732	473,420	15,329	427,432	93,490	780,226
202	Accumulated Depreciation - Conduit - Account 3100 (2441)	60,390	238,038	240,547	547,738	581,960	40,290	445,144	38,287	823,068
301	Depreciation Rate - Poles (Eg. If rate is 5.1% Enter as 5.10)	6.60	8.00	6.10	8.50	6.70	6.40	7.30	7.30	7.20
302	Depreciation Rate - Conduit (Eg. If rate is 3.2% Enter as 3.20)	2.40	2.50	2.50	2.40	2.60	2.50	2.20	2.20	1.80
** 401	Net Current Deferred Operating Income Taxes Poles - Account 4100 (2411)	15	-208	66	-396	-1,019	0	57	224	-600
402	Net Current Deferred Operating Income Taxes Conduit - Account 4100 (2441)	198	-702	248	-1,648	-2,434	1	95	166	-1,526
403	Net Current Deferred Operating Income Taxes - Total - Account 4100	3,635	-15,471	6,225	-25,150	-36,252	25	1,340	4,556	-23,312
404	Net Non - Current Deferred Operating Income Taxes - Poles - Account 4340 (2411)	100	964	1,273	-2,995	-4,571	231	-26,345	-3,479	-42,384
405	Net Non - Current Deferred Operating Income Taxes - Conduit - Account 4340 (2441)	1,322	3,257	4,764	-12,450	-10,917	1,054	-43,452	-2,583	-107,752
406	Net Non - Current Deferred Operating Income Taxes - Total - Account 4340	24,223	71,732	119,748	-190,005	-162,628	21,522	-615,017	-70,788	-1,646,341
501.1	Pole Maintenance Expense - Account 6411 (Excl. Pole Rental Expense)	37	1,297	1,010	4,762	20,307	451	4,227	501	9,054
501.2	Pole Rental Expense - Account 6411 (Excl. Pole Maintenance Expense)	142	3,532	7,250	7,376	20,712	1,711	-7,350	0	-431
501	Pole Expense - Account 6411 (Rows 501.1 + 501.2)	179	4,829	8,260	12,138	41,019	2,162	-3,123	501	8,623
502.1	Conduit Maintenance Expense - Account 6441 (Excl. Conduit Rental Expense)	619	2,919	1,275	2,951	2,432	223	8,774	894	114,495
502.2	Conduit Rental Expense - Account 6441 (Excl. Conduit Maintenance Expense)	0	3	10	1	18	0	652	0	503
502	Conduit Expense - Account 6441 (Rows 502.1 + 502.2)	619	2,922	1,285	2,952	2,450	223	9,426	894	114,998
503	General & Administrative Expense - Accounts 6710 and 6720	-23,998	-191,466	-178,671	-347,042	-321,109	-20,475	-412,015	-38,905	-1,035,119
504	Operating Taxes - Sum of Accounts 7210 thru 7250	100,126	581,322	460,422	494,256	642,191	60,280	314,167	43,715	412,817
*** 601	Equivelent Number of Poles	17,106	335,267	281,089	607,617	931,449	43,661	692,397	147,163	1,162,337
602	Conduit System Trench Kilometers	1,156	3,855	5,220	9,613	10,396	910	13,132	1,129	22,606
603	Conduit System Duct Kilometers (Number of Ducts times the Trench Kilometers)	6,613	26,859	26,625	70,284	67,580	5,998	63,065	8,403	85,339
700	Additional Rental Calculation Information - Enter (1) or(0), Enter (1) if rental rates are	0	0	0	0	0	0	0	0	0
	developed for attachments other than poles or conduit. If None, enter (0). If (1) is entered,									
	a footnote is required that provides all account numbers and balances used to established									
	the additional rental rates.									