



4008

# ANNUAL REPORT

of

Name: LEVEL 3 COMMUNICATIONS, LLC

Principal Office: 1025 ELDORADO BLVD  
BROOMFIELD, CO 80021

For the Year Ended: DECEMBER 31, 2004

Alternative Telecommunications Utility --  
Other Telecommunications Provider

To

Public Service Commission of Wisconsin

Mailing Address:	P.O. Box 7854 Madison, WI 53707-7854
Home Page:	<a href="http://psc.wi.gov">http://psc.wi.gov</a>

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## RULES FOR REPORTING

1. The annual report due date is April 1 of the following year. (Example: The 2009 report is due April 1, 2010.) If that date falls on a weekend or holiday, the annual report is due the following business day.
2. **Electronic filing via e-mail is required unless additional provisional confidential treatment is desired.** Go to the Public Service Commission of Wisconsin's Web Page at <http://psc.wi.gov> and click on the appropriate program for Alternative Telecommunications Utility - Other Telecommunications Providers (OTH). If additional confidential treatment is desired, see the Commission's Web Page for filing instructions using the Electronic Regulatory Filing (ERF) system.
3. Alternative Telecommunications Utility-Other Telecommunications Provider (ATU-Other) entities with no revenues for the report year are required to file an OTH annual report; however, such entities may instead qualify for the Web No Activity in Wisconsin OTH annual report.
4. Unless otherwise indicated, the information requested in this report should be taken from the accounts and other records of the utility. A query or response concerning information contained in this report regarding any practice or transaction should not be construed as indicating conformity to pertinent regulations.
5. Please follow all instructions and answer each question fully and accurately. Provide additional information as necessary to avoid misunderstandings or misleading responses.
6. Wherever information is requested in a "note," please show that information in the space provided, or make reference to the adjacent page or insert where the note may be found. Please also identify each note. Limited footnote capability is included in the annual report software program. Please use it where necessary to fully explain particulars in the annual report.
7. Numeric items are limited to digits (0-9). Do not type commas when entering numbers. A minus sign "-" should be entered in the software program to indicate negative values. The program will convert the minus sign to parentheses if a hard copy of the annual report is printed. Negative values may not be allowed for certain entries in the annual report due to restrictions contained in the software program.
8. Report all dollar amounts to the nearest thousand dollars. (Example: \$130,000 should be reported as \$130.)
9. This annual report should be complete in all respects. Unless otherwise authorized, avoid references to returns of former years or to other reports.
10. Where part or all of the report is prepared by other than utility personnel, a disclosure is required in the "Individual or firm, if other than utility employee, preparing this report" portion of the Identification and Ownership schedule, which describes the nature and extent of work performed.
11. The OTH annual report program incorporates provisional confidentiality capability for selected items. These items vary from year to year and are based on the Commission's decision regarding confidential items in the annual report.

If additional provisional confidential treatment is desired, do not file the annual report electronically using the program's e-mail filing capabilities.

12. It is not necessary to manually or electronically "sign" the signature page. Do not file a hardcopy annual report printout with the Commission.

## RULES FOR REPORTING

### 13. **Edit Check, Confidential Listing, Exported Annual Report, and Export Status Files; Filing the Completed Report:**

Program edit checks, which are located under the Admin dropdown menu, should be run at the completion of data entry. Each edit problem lists pertinent schedule(s) as well as the nature of the problem (such as "does not equal"). Edit items should be reviewed and corrected; unresolved problems should be footnoted in the report, if necessary. This screen automatically saves the edit checks to an .edt file that may be viewed and edited (for purposes of adding necessary notations) using a word processing package such as WordPad.

The confidential listing, which is located under the Admin dropdown menu, should also be run at the completion of data entry. This will create a .clf file.

Select the annual report to export from the Main-Report Selection window. Click Admin, Export Data to PSC to start the export process. This will create an .mdb file, which will subsequently be encrypted to a file with an .sen extension. An export status file is also created (with a .txt extension). The export status file may also be viewed in a word processing package such as WordPad. If you encounter any export errors, please contact the Commission for assistance.

The .edt, .clf, .sen, and .txt files will be zipped to a file with a .zip extension. An e-mail message will be created, addressed to pscrcs@psc.state.wi.us. The .zip file is automatically attached to the e-mail message. After the e-mail is created, it will automatically be sent to the Commission.

Once received and processed by the Commission, you will receive a response indicating that your annual report has been received and is being processed. You will be notified if there are any problems with the annual report filing.

### 14. **Name Changes:**

If a name change (e.g., the new name, the date of the change, and the affected entities with their respective four-digit Commission identification numbers) is identified in the report, documents from the State of Wisconsin Department of Financial Institutions (DFI) also must be submitted to the Commission:

A domestic corporation should send a copy of the stamped page from its Articles of Amendment as filed with DFI. A foreign corporation should send a copy of their Amended Certificate of Authority as issued by DFI.

*These documents can be obtained by:*

1. Calling DFI at (608) 261-7577;
2. Contacting DFI on the web at <http://wdfi.org>; or
3. By writing to DFI at P.O. Box 7846, Madison, WI 53707-7846.

**A name change is not effective in the Commission's records until a separate notification letter is sent to the Commission including documentation to confirm registration of that change with the State of Wisconsin Department of Financial Institutions.**

### 15. **Changes to the Annual Report Subsequent to Filing:**

If making revisions to the report subsequent to an electronic filing (i.e., using the program's e-mail capabilities) with the Commission, resubmit the report via e-mail following the procedures set forth above in item number 13. New edit check, confidential listing, exported annual report, and export status files should be created as a result of the revisions.

## **RULES FOR REPORTING**

Revisions to an annual report previously filed on a manual basis (i.e., using the Commission's ERF system) also require a new complete manual filing.

16. Municipalities authorized by the Commission as competitive local exchange carriers (CLECs) should report only the CLEC-related amounts in the OTH annual report.

**SIGNATURE PAGE**

I MIKE ARDIA of  
(Person responsible for accounts)

LEVEL 3 COMMUNICATIONS, LLC , certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

MIKE ARDIA 04/28/2005  
(Person responsible for accounts) (Date)

REGULATORY ACCOUNTING MANAGER  
(Title)

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** LEVEL 3 COMMUNICATIONS, LLC  
**Utility Location:** 1025 ELDORADO BLVD  
BROOMFIELD, CO 80021

**Utility (or Parent/Holding Company) Web Site Address:** www.level3.com

**Date utility authorized to provide service in Wisconsin:** 01/28/1999

**State in which utility was organized:** Delaware

**Organization type:** Limited Liability Co

**New Utility Name:**

**Effective Date:**

**Telephone numbers for potential customers to contact company:**

Business Customers: (720) 888 - 1000

Residential Customers: (720) 888 - 1000

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**Officer in charge of correspondence concerning this report**

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**Name:** ANDREA L. GAVALAS  
**Title:** VICE PRESIDENT  
**Firm/Company:** LEVEL 3 COMMUNICATIONS, LLC  
**Office Address:** 1025 ELDORADO BLVD  
BROOMFIELD, CO 80021  
  
**Fax Number:** (720) 888 - 5242  
**Telephone Number:** (720) 888 - 3052  
**Email Address:** andrea.gavalas@level3.com

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**Individual or firm, if other than utility employee, preparing this report**

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**Name:** NONE  
**Title:** N/A  
**Firm/Company:** N/A  
**Office Address:** N/A  
P.O. BOX 99999  
N/A, CO 99999  
  
**Fax Number:**  
**Telephone Number:** (999) 999 - 9999  
**Email Address:** N/A

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**IDENTIFICATION AND OWNERSHIP**

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**Name and address of the office where the utility's books are kept**

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**Name:** MIKE ARDIA  
**Title:** REGULATORY ACCOUNTING MANAGER  
**Firm/Company:** LEVEL 3 COMMUNICATIONS, LLC  
**Office Address:** 1025 ELDORADO BLVD  
BROOMFIELD, CO 80021

**Fax Number:** (720) 888 - 5242  
**Telephone Number:** (720) 888 - 8255  
**Email Address:** mike.ardia@level3.com

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**Primary Utility Contact (located at utility address)**

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**Name:** MIKE ARDIA  
**Title:** REGULATORY ACCOUNTING MANAGER  
**Firm/Company:** LEVEL 3 COMMUNICATIONS, LLC  
**Office Address:** 1025 ELDORADO BLVD  
BROOMFIELD, CO 80021

**Fax Number:** (720) 888 - 5242  
**Telephone Number:** (720) 888 - 8255  
**Email Address:** mike.ardia@level3.com

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**Contact person for Regulatory Inquiries and Complaints**

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**Name:** GREG ROGERS  
**Title:** DIRECTOR-STATE AFFAIRS  
**Firm/Company:** LEVEL 3 COMMUNICATIONS, LLC  
**Office Address:** 1025 ELDORADO BLVD  
BROOMFIELD, CO 80021

**Fax Number:** (720) 888 - 5134  
**Telephone Number:** (720) 888 - 2512  
**Email Address:** greg.rogers@level3.com

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**List names, addresses, and percent ownership interest held by persons owning 5 percent or more of outstanding voting securities or membership interests. If any stock (or interest) is held by a nominee, give known particulars as to the beneficial owner (See Wis. Stat. § 196.795(1)(c), for definition of beneficial owner).**

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**Name:** LEVEL 3 FINANCING, INC.  
**Address:** 1025 ELDORADO BLVD  
BROOMFIELD , CO 80021

**Percent Interest Held:** 100  
**Beneficial Owner:** NONE

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### IDENTIFICATION AND OWNERSHIP

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**List companies owned, controlled, or operated and form and extent of such ownership, control or operation.**

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**Company Name:** NONE  
**Form of Interest:** NONE  
**Extent of Interest:** NONE

**INCOME STATEMENT - WISCONSIN TOTAL OPERATIONS**

Particulars (a)	Wisconsin Total % This Year (b)	This Year (000's) (c)	
Operating Revenues	0.11 %	1,035	1
<b>OPERATING EXPENSES</b>			
Access and Billing Expenses	1.00 %	324	2
Local Interconnection	0 %	0	3
Other Charges Imposed by Another Carrier	0 %	0	4
Communication System Operations	0 %	0	5
Depreciation and Amortization	1.00 %	259	6
Other	0 %	0	7
<b>Total Operating Expenses</b>	<b>1.00 %</b>	<b>583</b>	<b>8</b>
<b>Net Operating Income</b>	<b>0 %</b>	<b>452</b>	<b>9</b>
<b>Total Nonoperating Income</b>	<b>0 %</b>	<b>0</b>	<b>10</b>
<b>Net Income</b>	<b>0 %</b>	<b>452</b>	<b>11</b>

Income Statement - Wisconsin Total Operations Note:

Please state the bases upon which the Wisconsin total factors were developed and provide supporting calculations.

**Not all expenses are allocated at the state level.**

**TOTAL COMPANY BALANCE SHEET**

<b>Particulars (a)</b>	<b>Balance--EOY (000's)(b)</b>	
<b>ASSETS</b>		
TOTAL CURRENT ASSETS	623,000	1
TOTAL NONCURRENT ASSETS	268,000	2
TOTAL PLANT	3,271,000	3
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>4,162,000</b>	
<b>LIABILITIES AND CAPITAL</b>		
TOTAL CURRENT LIABILITIES	12,936,000	4
TOTAL LONG-TERM DEBT	198,000	5
TOTAL OTHER LIABILITIES AND DEFERRED CREDITS	736,000	6
<b>STOCKHOLDERS' EQUITY</b>		
Retained Earnings	(9,708,000)	7
Other Stockholders' Equity	0	8
<b>TOTAL STOCKHOLDERS' EQUITY</b>	<b>(9,708,000)</b>	
<b>TOTAL LIABILITIES AND OTHER CREDITS</b>	<b>4,162,000</b>	

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## TOTAL COMPANY BALANCE SHEET - NOTES

**Other information concerning the total company balance sheet.**

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None

**TELECOMMUNICATIONS PLANT IN SERVICE & ACCUMULATED DEPRECIATION &  
AMORTIZATION - WISCONSIN**

<b>Plant Function (a)</b>	<b>Additions This Year (000's)(b)</b>	<b>Plant In Service EOY (000's)(c)</b>	<b>Acc. Depr. &amp; Amortization EOY (000's)(d)</b>	<b>Net Plant In Service EOY (000's)(e)</b>	
TOTAL GENERAL SUPPORT	0	0	0	0	1
TOTAL CENTRAL OFFICE	1	2,504,376	881,220	1,623,156	2
TOTAL INFORMATION ORIG./TERM.	0	0	0	0	3
TOTAL CABLE WIRE FACILITIES	1	1,576,813	132,181	1,444,632	4
TOTAL AMORTIZABLE	0	0	0	0	5
<b>TOTAL PLANT IN SERVICE</b>	<b>2</b>	<b>4,081,189</b>	<b>1,013,401</b>	<b>3,067,788</b>	

**OPERATING REVENUES**

Particulars (a)	Wisconsin- Based Intrastate (000's)(b)	Wisconsin- Based Interstate (000's)(c)	
<b>LOCAL NETWORK SERVICES REVENUES</b>			
End User Retail	12		1
Private Line & Special Access		483	2
Resale of Local Service			3
DID & DOD			4
<b>NETWORK INTERSTATE ACCESS SERVICE REVENUES</b>			
End User Line Charge			5
Switched			6
Special			7
<b>NETWORK INTRASTATE ACCESS SERVICE REVENUES</b>			
Switched	32		8
Special			9
DID & DOD			10
<b>LONG DISTANCE NETWORK SERVICES MESSAGE REVENUES</b>			
Enter Description Here			11
<b>MISCELLANEOUS REVENUES</b>			
Reciprocal Compensation	508		12
Other Interconnection			13
Unbundled Network Elements (UNEs) and UNE Platform (UNE-P)			14
Video Distance Learning			15
Directory			16
Enter Description Here			17
<b>NONREGULATED REVENUES</b>			
Nonregulated			18
<b>GROSS OPERATING REVENUES</b>	<b>552</b>	<b>483</b>	
<b>UNCOLLECTIBLE REVENUES</b>			
Enter Description Here			19
<b>TOTAL UNCOLLECTIBLE REVENUES</b>	<b>0</b>	<b>0</b>	
<b>TOTAL OPERATING REVENUES</b>	<b>552</b>	<b>483</b>	

**OPERATING REVENUES (cont.)**

Particulars (d)	Wisconsin- Based Total (000's)(e)	Total Company (000's)(f)	
<b>LOCAL NETWORK SERVICES REVENUES</b>			
End User Retail	12	1,156	1
Private Line & Special Access	483	207,189	2
Resale of Local Service	0		3
DID & DOD	0		4
<b>NETWORK INTERSTATE ACCESS SERVICE REVENUES</b>			
End User Line Charge	0		5
Switched	0		6
Special	0		7
<b>NETWORK INTRASTATE ACCESS SERVICE REVENUES</b>			
Switched	32	164,779	8
Special	0		9
DID & DOD	0		10
<b>LONG DISTANCE NETWORK SERVICES MESSAGE REVENUES</b>			
Enter Description Here	0	48,490	11
<b>MISCELLANEOUS REVENUES</b>			
Reciprocal Compensation	508	3,642	12
Other Interconnection	0		13
Unbundled Network Elements (UNEs) and UNE Platform (UNE-P)	0		14
Video Distance Learning	0		15
Directory	0		16
Enter Description Here	0		17
<b>NONREGULATED REVENUES</b>			
Nonregulated	0	1,329,095	18
<b>GROSS OPERATING REVENUES</b>	<b>1,035</b>	<b>1,754,351</b>	
<b>UNCOLLECTIBLE REVENUES</b>			
Enter Description Here	0		19
<b>TOTAL UNCOLLECTIBLE REVENUES</b>	<b>0</b>	<b>0</b>	
<b>TOTAL OPERATING REVENUES</b>	<b>1,035</b>	<b>1,754,351</b>	

**YEAR-END NUMBER OF LINES**

Report voice grade and/or DS0 equivalent lines serving end users.

<b>Local Telecommunications Line Type (a)</b>	<b>Wisconsin-Based Total (Actual No.) (b)</b>	
Residential	0	1
Business	45,191	2
		3

**NUMBER OF LIFELINE AND LINKUP CUSTOMERS**

<b>Number of Lifeline and Linkup Customers (a)</b>	<b>Wisconsin (Actual No.)(b)</b>	
Number of Lifeline Customers in Wisconsin at December 31, 2004	0	1
Number of Linkup Customers in Wisconsin Connected During 2004	0	2

**CENTRAL OFFICE DATA - END OF YEAR**

When an exchange has more than one central office, data must be reported for each central office.

Description (a)	Central Off. (b)	Central Off. (c)	Central Off. (d)	Central Off. (e)	
Rate Center Name	NONE				1
Central Office (Switch) CLLI Code	999999				2
Switch Location	NONE				3
Manufacturer of COE	NONE				4
Type of Equipment	NONE				5
(S)tandalone, (H)ost, (R)emote, (D)igital Loop Carrier	S				6
Remote Host Rate Center Name					7
Remote Host Switch CLLI Code					8
COE Generic Software Release No.	99999				9
SS7?	No				10
9-1-1?	No				11
Access Lines - In Use	45,191				12
Trunks - In Use	0				13
ISDN Available?	No				14
ISDN Lines - In Use (BRI)					15
- In Use (PRI)					16
DSL Service Available?	No				17
- In Use (# lines)					18
End User VoIP Available?	N				19
Digital Service Available: DS-1 - In Use	0				20
DS-3 - In Use	0				21
OC-3 - In Use	0				22
Advanced Data Service Available:					23
Packet Switching?	No				24
Frame Relay?	No				25
ATM (Asynchronous Trans. Mode)?	No				26
Fiber Transmission Facilities:					27
No. of fiber strands entering C.O.	0				28
No. of fiber strands working (LIT) in C.O.	0				29
No. of fiber strands for interoffice use	0				30
Miles of fiber sheath in wire center	0				31
Access Tandem Serving this C.O.:					32
- Central Office Name	NONE				33
- Central Office CLLI Code	999999				34
Does this C.O. do access tandem switching?	No				35

**ASSESSABLE REVENUES**

Description (a)	This Year (000's)(b)
<b>Calculation of Assessable Revenues for Remainder and Telephone Relay Assessment Purposes</b>	
Gross Operating Revenues--Wisconsin (including outbound interstate revenues)	1,035 1
Less: Inbound Interstate Revenues (exclusive of uncollectible service revenues) Included in Line 1 (if any)	0 2
Less : Current Year Write-offs of Uncollectible Revenues	0 3
Plus: Current Year Collection of Operating Revenues Previously Written Off	0 4
Less : Nonregulated Operating Revenue (included in Gross Oper. Rev. on Line 1)	0 5
Plus: Nonregulated Net Write Off Amount (included on Lines 3 and 4)	0 6
<b>Total Assessable Revenues for Remainder and Telephone Relay Assessment Purposes</b>	<b>1,035 7</b>

**Assessable Revenues for Universal Service Fund Assessment Purposes**

Wisconsin Gross Intrastate Operating Telecommunications Service Revenue	552 8
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**Notes**

**"Gross Operating Revenues--Wisconsin"** are revenues before consideration of uncollectible revenues. These revenues include revenues from inbound interstate 800 and collect calls billed to customers in Wisconsin.

**"Outbound interstate revenues"** are service operations revenues received from communications originating at points within Wisconsin and terminating at points outside the state.

**"Inbound interstate revenues"** are service operations revenues received from communications originating at points outside the State of Wisconsin and terminating at points within the state.

(NOT TO BE EXCLUDED HERE ARE INBOUND INTERSTATE 800 AND COLLECT REVENUES BILLED TO CUSTOMERS IN WISCONSIN).

**"Gross"** means revenue before consideration of uncollectible amounts. Access expenses may not be netted against assessable revenues.

**"Intrastate"** means telecommunications service originating and terminating within the State of Wisconsin. Intrastate revenue does not include interstate access revenue.

**"Operating"** means provision of telecommunications services.

**"Telecommunications service revenue"** for the purpose of this assessment does not include cable television service, broadcast service, rents, directory revenue, carrier billing and collection revenue, nonregulated customer premises equipment revenue, or other miscellaneous or nonregulated revenue. However, it does include video distance learning revenue and payphone revenue (the latter which was deregulated in 1997).

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## OTHER INFORMATION

### **Additional or other information concerning this annual report.**

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Level 3 Communications, LLC does not have a stockholders' report on the internet.

The access lines listed are for VOIP connectivity.

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**SCHEDULE AND REPORT NOTES**

**General Footnote**

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**Schedule Footnotes**

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## SERVICES OFFERED

1	Does the company currently offer basic local telecommunications service (voice grade) in one or more Wisconsin locations to Residential customers?	No
2	Does the company currently offer basic local telecommunications service (voice grade) in one or more Wisconsin locations to Business customers?	No
3	Does the company currently offer basic local telecommunications service (voice grade) to residential and/or business customers in all of SBC's Wisconsin service territory?	No
4	Does the company currently offer basic local telecommunications service (voice grade) to residential and/or business customers in all of Verizon North's Wisconsin service territory?	No

**Does the company currently offer the following services in one or more Wisconsin locations:**

5	Company calling cards	No
6	Long distance service	Yes
7	Operator services	No
8	Dial-up Internet services	Yes
9	DSL	No
10	Cable modem Internet access	No
11	Wireless Internet	No
12	Voice over Internet protocol (VoIP)	No
13	Dark fiber	Yes
14	Fiber to the Premise	No
15	Digital TV	No
16	Wholesale	Yes
17	Other	No

### Communities where Basic Local Service is offered to New Customers

County Name (a)	Municipality Name (b)	Municipality Type (c)	
Outagamie	APPLETON	City	1
Ozaukee	BELGIUM	Village	2
Rock	BELOIT	City	3
Waukesha	BIG BEND	Village	4
Fond du Lac	BRANDON	Village	5
Calumet	BRILLION	City	6
Kenosha	BRISTOL	Town	7
Racine	BURLINGTON	City	8
Sheboygan	CASCADE	Village	9
Ozaukee	CEDARBURG	City	10
Calumet	CHILTON	City	11
Chippewa	CHIPPEWA FALLS	City	12
Clark	COLBY	City	13
Columbia	COLUMBUS	City	14
Walworth	DARIEN	Village	15
Brown	DE PERE	City	16
Walworth	DELAVAN	City	17
Waukesha	EAGLE	Village	18
Eau Claire	EAU CLAIRE	City	19
Fond du Lac	FOND DU LAC	City	20
Jefferson	FORT ATKINSON	City	21
Brown	GREEN BAY	Town	22
Dodge	HORICON	City	23
Outagamie	HORTONVILLE	Village	24
Saint Croix	HUDSON	City	25
Washington	JACKSON	Village	26
Rock	JANESVILLE	City	27
Jefferson	JEFFERSON	City	28
Outagamie	KAUKAUNA	City	29
Kenosha	KENOSHA	City	30
Washington	KEWASKUM	Village	31
Manitowoc	KIEL	City	32
La Crosse	LA CROSSE	City	33
Dane	MADISON	City	34
Manitowoc	MANITOWOC	City	35
Waukesha	MENOMONEE FALLS	Village	36

### Communities where Basic Local Service is offered to New Customers

County Name (a)	Municipality Name (b)	Municipality Type (c)	
Dunn	MENOMONIE	City	37
Lincoln	MERRILL	City	38
Waukesha	MERTON	Village	39
Manitowoc	MISHICOT	Town	40
Waukesha	MUKWONAGO	Village	41
Outagamie	NEW LONDON	City	42
Sheboygan	OOSTBURG	Village	43
Sheboygan	PLYMOUTH	City	44
Racine	RACINE	City	45
Sheboygan	RANDOM LAKE	Village	46
Fond du Lac	SAINT CLOUD	Village	47
Sheboygan	SHEBOYGAN	City	48
Portage	STEVENS POINT	City	49
Dane	STOUGHTON	City	50
Door	STURGEON BAY	City	51
Ozaukee	THIENSVILLE	Village	52
Kenosha	TWIN LAKES	Village	53
Walworth	WALWORTH	Village	54
Jefferson	WATERTOWN	City	55
Waukesha	WAUKESHA	City	56
Waupaca	WAUPACA	City	57
Dodge	WAUPUN	City	58
Marathon	WAUSAU	City	59
Washington	WEST BEND	City	60
Manitowoc	WHITELAW	Village	61
Walworth	WHITEWATER	City	62
Walworth	WILLIAMS BAY	Village	63