

COMPANY: QWEST CORPORATION
STUDY AREA: QWEST CORPORATION
PERIOD: From: Jan 2004 To: Dec 2004
COSA: USTR

TABLE I-1 - INCOME STATEMENT ACCOUNTS
(Dollars in thousands)

Row/ Acct. No.	Account Title (a)	Amount (b)
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REVENUE ACCOUNTS

Local Network Services Revenues

5001	Basic area revenue	3,391,492
5040	Private line revenue	4
5060	Other basic area revenue	1,243,384
520	Local Network Services Revenues	4,634,880

Network Access Services Revenues

5081	End user revenue	1,162,165
5082	Switched access revenue	826,636
5083	Special access revenue	1,888,744
522	Network Access Services Revenues	3,877,545

5100	Long distance message revenue	77,705
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Miscellaneous Revenues

5230	Directory revenue	73,955
526	Miscellaneous revenue	1,138,814
527	Total Miscellaneous Revenue	1,212,769

5280	Nonregulated operating revenue	477,243
5300	Uncollectible revenue	31,720
530	Total Operating Revenues	10,248,422

EXPENSE ACCOUNTS

Plant Specific Operations

615	Account 6112 - Motor vehicles expense	14,582
625	Account 6113 - Aircraft expense	0
635	Account 6114 - Tools and other work equipment expense	1,562
6110	Network Support Expenses	16,144

6121	Land & building expense	200,892
6122	Furniture & artworks expense	4,459
6123	Office equipment expense	14,558
6124	General purpose computers expense	187,309
6120	General Support Expenses	407,218

6211	Non-digital switching expense	0
6212.1	Circuit switching expense	181,753
6212.2	Packet switching expense	24
6212	Digital electronic switching expense	181,777
6210	Central Office Switching Expenses	181,777

6220	Operator systems expense	77
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6231	Radio systems expense	3,224
6232.1	Electronic circuit expense	148,069
6232.2	Optical circuit expense	0
6232	Circuit equipment expense	148,069
6230	Central Office Transmission Expenses	151,293

6311	Station apparatus expense	10,540
6341	Large private branch exchanges expense	19,601
6351	Public telephone terminal equipment expense	11,765
6362	Other terminal equipment expense	116,628
6310	Information Origination/Termination Expenses	158,534

6411	Poles expense	12,716
6421	Aerial cable expense	128,949
6422	Underground cable expense	46,750
6423	Buried cable expense	620,904
6424	Submarine and deep sea cable expense	7
6426	Intrabuilding network cable expense	18,061
6431	Aerial wire expense	4,140
6441	Conduit systems expense	9,581
6410	Cable and Wire Facilities Expenses	841,108

650	Total Plant Specific Operations Expenses	1,756,151
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Plant Nonspecific Operations

6511	PHFTU expense	0
665	Account 6512 - Provisioning expense	40,056
6510	Other Property, Plant and Equipment Expenses	40,056
6531	Power expense	65,120
6532	Network administration expense	15,466
6533	Testing expense	178,221
675	Account 6534 - Plant operating administration expense	274,826
685	Account 6535 - Engineering expense	78,088
6530	Network Operations Expenses	611,721
6540	Access expense	193,265
6561	Depreciation-TPIS expense	2,813,578
6562	Depreciation-PHFTU expense	0
6563	Amortization-tangible expense	19,836
6564	Amortization-intangible expense	362,820
6565	Amortization-other expense	0
6560	Depreciation & Amortization Expense	3,196,234
690	Total Plant Nonspecific Operations Expenses	4,041,276

Customer Operations

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6611	Product management and sales expense	450,526
6613	Product advertising expense	95,905
6610	Marketing Expenses	546,431

6621	Call completion expense	14,826
6622	Number services expense	54,002
6623	Customer services expense	763,329
6620	Service Expense	832,157
700	Total Customer Operations Expenses	1,378,588

6720	General & Administrative	1,081,728
6790	Provision for uncollectible notes receivable	0
710	Total Corporate Operations Expenses	1,081,728

720	Total Operating Expenses	8,257,743
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730	Income Before Other Operating Items and Taxes	1,990,679
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7100	Other operating income and expenses	4,574
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Operating Taxes

7210	Operating investment tax credits-net	30,560
7220	Operating federal income taxes	1,035,901
7230	Operating state and local income taxes	182,439
7240	Operating other taxes	311,906
7250	Provision for deferred operating income taxes-net	-738,791
7200	Operating Taxes	760,895

7300	Nonoperating income and expense	-87,401
7400	Nonoperating taxes	-1,599
7500	Interest and related items	605,904
7600	Extraordinary items	0
7910	Income effects of jurisdictional ratemaking differences-net	157,346
7990	Nonregulated net income	0
790	Net Income	699,998

830	Total number of employees at the end of the year	28,941
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840	Number of full-time employees	28,548
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850	Number of part-time employees	393
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860	Total Compensation for the year	1,743,873
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FOOTNOTE TABLE

Table
I1

Row/Col/FN#	Footnote
520/B?42	SUB 2. REFER TO FOOTNOTE FOR I1, ROW 5060.
526/B?43	THE INCREASE IN MISCELLANEOUS REVENUES IS DUE TO AN INCREASE IN AFFILIATE SERVICES REVENUE PRIMARILY CAUSED BY BILLING AND COLLECTION SERVICES PROVIDED TO OUR LONG DISTANCE AFFILIATE
527/B?44	SUB 2. CHANGE DUE TO CORRECTION IN AFFILIATE BILLING FOR REAL ESTATE LEASES, BILLING AND COLLECTION SERVICES AND NETWORK SERVICES.
530/B?45	SUB 2. REFER TO FOOTNOTE FOR I1, ROW 526.
665/B?46	SUB 2. TOTAL OF I1, ROWS 520, 527 AND 5280.
685/B?47	SEE FOOTNOTE FOR B1, ROW 1220. INCREASED EXPENSE ASSOCIATED WITH ACCOUNT 1220.
690/B?48	SUB 2. CORRECTION IN AFFILIATE BILLING FOR REAL ESTATE LEASES, BILLING AND COLLECTION SERVICES, AND NETWORK SERVICES.
720/B?49	SUB 2. REFER TO FOOTNOTE FOR I1, ROW 685.
730/B?50	SUB 2. REFER TO FOOTNOTE FOR I1, ROW 685.
790/B?51	SUB 2. TOTAL OF ROW I1, 530 LESS I1, ROW 720.
5060/B?52	SUB 2. TOTAL OF ROW I1, 730 + 7300 + 7910 - 7200 - 7400
5100/B?53	SUB 2. CHANGE DUE TO CORRECTION IN AFFILIATE BILLING FOR VOICE MESSAGING.
5280/B?54	DECREASE IN RESIDENTIAL/BUSINESS MESSAGE TELEPHONE SERVICE (MTS).
5300/B?55	SUB 2. CHANGE DUE TO CORRECTION IN AFFILIATE BILLING FOR VOICE MESSAGING.
6124/B?56	DECREASE DUE TO ADJUSTMENT FOR BAD DEBT RESERVE ASSOCIATED WITH INTEREXCHANGE CARRIERS AND CLECS FILING BANKRUPTCY.
6530/B?57	INCREASE IN BILLING FROM AFFILIATE.
6563/B?58	SUB 2. REFER TO FOOTNOTE FOR I1, ROW 685.
6613/B?59	DECREASE IN AMORTIZATION EXPENSE DUE TO RETIREMENT OF COMPUTER SOFTWARE CAPITAL LEASES.
7200/B?60	INCREASE IN PRODUCT SPECIFIC ADVERTISING.
7220/B?61	SUB 2. TOTAL FOR ROWS 7220, 7230 AND 7250.
7230/B?62	SUB 2. CHANGE DUE TO: 1. CORRECTION IN AFFILIATE BILLING FOR REAL ESTATE LEASES, BILLING AND COLLECTION SERVICES, NETWORK SERVICES AND VOICE MESSAGING. 2. ADJUSTMENT TO REFLECT ESTIMATED TRUE-UPS FOR 2002 AND 2003 TAX PROVISIONS - SHIFT BETWEEN CURRENT AND DEFERRED TAXES.

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2. ADJUSTMENT TO REFLECT ESTIMATED TRUE-UPS FOR
2002 AND 2003 TAX PROVISIONS - SHIFT BETWEEN CURRENT
AND DEFERRED TAXES.

7250/B?63 SUB 2. ADJUSTMENT TO CORRECT DEFERRED TAX ENTRY. CODING
ERROR CAUSED IT TO BOOK TO JURISDICTIONAL DIFFERENCES.
IN ADDITION THERE WAS AN ADJUSTMENT TO REFLECT
ESTIMATED TRUE-UPS FOR 2002 AND 2003 TAX PROVISIONS -
SHIFT BETWEEN CURRENT AND DEFERRED TAXES.

7300/B?64 DIVIDEND INCOME INCREASED AS A RESULT OF THE TRANSFER
OF OWNERSHIP OF WIRELESS TO AN AFFILIATE.
SUB 2. CORRECTION IN AFFILIATE BILLING FOR REAL ESTATE
LEASES, BILLING AND COLLECTION SERVICES, NETWORK SERVIC
AND VOICE MESSAGING.

7400/B?65 SUB 2. CORRECTION IN AFFILIATE BILLING FOR REAL ESTATE
LEASES, BILLING AND COLLECTION SERVICES, AND NETWORK
SERVICES.

7910/B?66 SUB 2. ADJUSTMENT TO CORRECT DEFERRED TAX ENTRY. CODING
ERROR CAUSED IT TO BOOK TO JURISDICTIONAL DIFFERENCES.
IN ADDITION THERE WAS AN ADJUSTMENT TO REFLECT
ESTIMATED TRUE-UPS FOR 2002 AND 2003 TAX PROVISIONS -
SHIFT BETWEEN CURRENT AND DEFERRED TAXES.

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TABLE B-1 - BALANCE SHEET ACCOUNTS
(Dollars in thousands)

Row/ Acct. No.	Account Title (a)	Amount (b)
Current Assets		
1120	Cash and equivalents	574,773
1170	Receivables	1,290,659
1171	Allowance for doubtful accounts	70,857
1220	Inventories	77,193
120	Total Noncash Current Assets	1,296,995
1280	Prepayments	19,138
1350	Other current assets	35,909
130	Total Current Assets	1,926,815
Noncurrent Assets		
1406	Nonregulated investments	0
1410	Other noncurrent assets	1,250,732
1438	Deferred maintenance, retirements and other deferred charges	402,113
1500	Other jurisdictional assets-net	142,850
150	Total Noncurrent Assets	1,795,695

Row/ Acct. No.	Account Title (aa)	Beginning Balance (ab)	Additions (ac)	Retirements (ad)	Transfers/ Adjustments (ae)	Ending Balance (af)
Plant						
2001	Telecommunications plant in service (TPIS)	42,945,516	952,827	1,117,316	285,429	43,066,456
2002	Property held for future telecom. use (PHFTU)	0	0	0	0	0
2003	Telecommunications plant under construction (TPUC)	151,525	471,358	0	-515,849	107,034
2005	Telecommunications plant adjustment	0	0	0	0	0
2006	Nonoperating plant	9,392	600	0	-4,048	5,944
2007	Goodwill	0	0	0	0	0
210	Total Plant	43,106,433	1,424,785	1,117,316	-234,468	43,179,434
TPIS - General Support						
2111	Land	101,352	375	1,365	312	100,674
2112	Motor vehicles	387,977	7,749	19,901	-4,271	371,554
2113	Aircraft	1,875	0	0	0	1,875

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TABLE B-1 - BALANCE SHEET ACCOUNTS
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2114	Tools and other work equipment	277,887	18,810	1,247	-929	294,521
2121	Buildings	2,748,725	25,484	38,651	48,850	2,784,408
2122	Furniture	4,292	2	0	0	4,294
2123	Office equipment	74,363	999	9,219	-483	65,660
2124	General purpose computers	1,538,616	5,669	117,226	-2,518	1,424,541
2110	Land and Support Assets	5,135,087	59,088	187,609	40,962	5,047,528
TPIS - Central Office						
2211	Non-digital switching	69	0	28	-41	0
2212.1	Circuit switching	7,340,083	35,041	201,636	67,986	7,241,474
2212.2	Packet switching	205,541	7,942	6,669	20,682	227,496
2212	Digital electronic switching	7,545,624	42,983	208,305	88,668	7,468,970
2210	Central Office-Switching	7,545,693	42,983	208,333	88,627	7,468,970
2220	Operator Systems	21,411	150	2,813	42	18,790
2231	Radio systems	240,927	2,367	12,249	2,623	233,668
2232.1	Electronic circuit	10,423,147	332,372	295,863	123,707	10,583,363
2232.2	Optical circuit	0	0	0	0	0
2232	Circuit equipment	10,423,147	332,372	295,863	123,707	10,583,363
2230	Central Office-Transmission	10,664,074	334,739	308,112	126,330	10,817,031
TPIS - Information Origination/Termination						
2311	Station apparatus	35,977	7	0	1	35,985
2321	Customer premises wiring	0	0	0	0	0
2341	Large private branch exchanges	25	0	0	0	25
2351	Public telephone terminal equipment	126,740	2,193	2,814	-126,119	0
2362	Other terminal equipment	392,545	17,543	414	-1,154	408,520
2310	Information Origination/Termination	555,287	19,743	3,228	-127,271	444,531
TPIS - Cable & Wire						
2411	Poles	257,542	5,904	3,295	1,453	261,604
2421	Aerial cable	1,318,306	35,573	12,142	3,143	1,344,880
2422	Underground cable	3,392,802	59,566	20,297	28,948	3,461,019
2423	Buried cable	10,270,736	291,440	26,693	39,364	10,574,847
2424	Submarine and deep sea cable	11,755	0	63	-1	11,691
2426	Intrabuilding network cable	381,464	9,893	2,788	607	389,176
2431	Aerial wire	43,515	1,066	1,039	2	43,544
2441	Conduit systems	2,212,805	39,964	3,664	32,891	2,281,996
2410	Cable and Wire Facilities	17,888,925	443,406	69,981	106,407	18,368,757
240	Total TPIS (before amortizable assets)	41,810,477	900,109	780,076	235,096	42,165,606
TPIS - Amortizable Assets						
2681	Capital leases	93,802	535	59,816	294	34,815
2682	Leasehold Improvements	64,103	2,126	0	-8,741	57,488
2680	Amortizable Tangible Assets	157,905	2,661	59,816	-8,448	92,302
2690.1	Network software	194,114	18,541	277,424	228,157	163,388
2690.2	General purpose computer software	783,020	31,516	0	-169,376	645,160
2690	Intangibles	977,134	50,057	277,424	58,781	808,548
260	Total TPIS	42,945,516	952,827	1,117,316	285,429	43,066,456

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Row/ Acct. No.	Account Title (a)	Amount (b)
Depreciation and Amortization		
3100	Accumulated depreciation	27,115,733
3200	Accumulated depreciation - PHFTU	0
3300	Accumulated depreciation - nonoperating	161
3410	Accumulated amortization - capitalized leases	14,313
340	Total Depreciation and Amortization	27,130,207
350	Net Plant	16,049,227
360	Total Assets	19,771,737
Current Liabilities		
4000	Current accounts and notes payable	895,777
4040	Customer's deposits	10,176
4070	Income taxes - accrued	299,230
4080	Other taxes - accrued	198,652
4100	Net current deferred operating income taxes	-29,219
4110	Net current deferred nonoperating income taxes	2,673
4130	Other current liabilities	1,625,481
410	Total Current Liabilities	3,002,770
4200	Long-term debt and funded debt	7,253,558
Other Liabilities and Deferred Credits		
4300	Other long-term liabilities and deferred credits	3,035,639
4320	Unamortized operating investment tax credits - net	125,767
4330	Unamortized nonoperating investment tax credits-net	0
4340	Net noncurrent deferred operating income taxes	2,486,396
4341	Net deferred tax liability adjustments	-121,377
4350	Net noncurrent deferred nonoperating income taxes	13,759
4361	Deferred tax regulatory adjustment - net	121,377
4370	Other jurisdictional liabilities/deferred credits-net	-33,717

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430	Total Other Liabilities and Deferred Credits	5,627,844
Stockholders' Equity		
4510	Capital stock	10,442,826
4520	Additional paid-in capital	64,328
4530	Treasury stock	0
4540	Other capital	0
4550	Retained earnings	-6,619,587
440	Total Stockholders' Equity	3,887,567
450	Total Liabilities and Stockholders' Equity	19,771,739
Retained Earnings		
460	Retained Earnings (Beginning of Year)	-5,419,964
465	Net Income	699,997
470	Dividends Declared	2,725,401
475	Miscellaneous Debits	0
480	Miscellaneous Credits	825,781
490	Retained Earnings (End of Year)	-6,619,587

FOOTNOTE TABLE

Table
B1

Row/Col/FN#	Footnote
410/B/6	SUB 2. REFER TO FOOTNOTES FOR B1, ROWS 4070 AND 4100.
430/B/7	SUB 2. REFER TO FOOTNOTES FOR B1, ROWS 4340 AND 4370.
440/B/8	SUB 2. REFER TO FOOTNOTE FOR B1, ROW 4550.
450/B/9	SUB 2. TOTAL OF B1, ROWS 410, 430 AND 440.
465/B/10	SUB 2. ADJUSTMENT TO CORRECT DEFERRED TAX ENTRY. CODING ERROR CAUSED IT TO BOOK TO JURISDICTIONAL DIFFERENCES. IN ADDITION THERE WAS AN ADJUSTMENT TO REFLECT ESTIMATED TRUE-UPS FOR 2002 AND 2003 TAX PROVISIONS - SHIFT BETWEEN CURRENT AND DEFERRED TAXES.
490/B/11	SUB 2. REFER TO FOOTNOTE FOR B1, ROW 465.
1220/B/12	INVENTORY REDUCTION DUE TO SALE OF EXCESS INVENTORY AND ADJUSTMENTS RESULTING FROM PHYSICAL INVENTORY.
1280/B/13	TRUE UP OF PREPAID TAXES RELATED TO WIRELESS AFFILIATE.
1410/B/14	INVESTMENT IN AFFILIATED COMPANIES INCREASED DUE TO TRANSFERRED OWNERSHIP OF QWEST WIRELESS TO AN AFFILIATE:
1500/B/15	INCREASE DUE TO ELIMINATION OF STATE/FCC DIFFERENCES IN CAPITALIZED SOFTWARE OFFSET BY DECREASES IN STATE/FCC DEPRECIATION, AFUDC AND RELATED TAX DIFFERENCES.
3410/B/25	DECREASE DUE TO RETIREMENT OF COMPUTER AND SOFTWARE CAPITAL LEASES.

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4070/B/26	SUB 2. ADJUSTMENT TO REFLECT ESTIMATED TRUE-UPS FOR 2002 AND 2003 TAX PROVISIONS - SHIFT BETWEEN CURRENT AND DEFERRED TAXES.
4100/B/27	SUB 2. ADJUSTMENT TO REFLECT ESTIMATED TRUE-UPS FOR 2002 AND 2003 TAX PROVISIONS - SHIFT BETWEEN CURRENT AND DEFERRED TAXES.
4340/B/28	SUB 2. ADJUSTMENT TO CORRECT DEFERRED TAX ENTRY. CODING ERROR CAUSED IT TO BOOK TO JURISDICTIONAL DIFFERENCES. IN ADDITION THERE WAS AN ADJUSTMENT TO REFLECT ESTIMATED TRUE-UPS FOR 2002 AND 2003 TAX PROVISIONS - SHIFT BETWEEN CURRENT AND DEFERRED TAXES.
4370/B/29	REFER TO FOOTNOTE FOR B1, ROW 1500 FOR VARIANCE OVER PRIOR YEAR. SUB 2. ADJUSTMENT TO CORRECT DEFERRED TAX ENTRY. CODING ERROR CAUSED IT TO BOOK TO JURISDICTIONAL DIFFERENCES. IN ADDITION THERE WAS AN ADJUSTMENT TO REFLECT ESTIMATED TRUE-UPS FOR 2002 AND 2003 TAX PROVISIONS - SHIFT BETWEEN CURRENT AND DEFERRED TAXES.
4550/B/30	SUB 2. ADJUSTMENT TO CORRECT DEFERRED TAX ENTRY. CODING ERROR CAUSED IT TO BOOK TO JURISDICTIONAL DIFFERENCES. IN ADDITION THERE WAS AN ADJUSTMENT TO REFLECT ESTIMATED TRUE-UPS FOR 2002 AND 2003 TAX PROVISIONS - SHIFT BETWEEN CURRENT AND DEFERRED TAXES.
2001/AB/16	2001 NOW INCLUDES OLD ACCOUNTS 3420 AND 3500. BECAUSE OF ACCOUNTING SIMPLIFICATION ORDERED BY FCC 01-305 DOCKET 00-199 RELEASED 11/5/01 WITH IMPLEMENTATION DELAYED UNTIL 2003 BY FCC 02-309 RELEASED 11/12/02.
2003/ALL/17	PER FCC DOCKET 93-50, 2004 NOW COMBINED WITH 2003.
2005/AB/18	2005 NOW INCLUDES OLD ACCOUNT 3600 BECAUSE OF ACCOUNTING SIMPLIFICATION ORDERED BY FCC 01-305 DOCKET 00-199 RELEASED 11/5/01 WITH IMPLEMENTATION DELAYED UNTIL 2003 BY FCC 02-309 RELEASED 11/12/02.
2211/ALL/19	DECREASE IN NON-DIGITAL SWITCHING DUE TO RETIREMENT OF ANALOG SWITCHES AND RECLASSIFICATION OF PLUG-INS TO DIGITAL ELECTRONIC SWITCHING.
2351/ALL/20	DECREASE DUE TO SALE OF PAYPHONES
2680/AB/21	2680 NOW INCLUDES OLD ACCOUNT 3420 BECAUSE OF ACCOUNTING SIMPLIFICATION ORDERED BY FCC 01-305 DOCKET 00-199 RELEASED 11/5/01 WITH IMPLEMENTATION DELAYED UNTIL 2003 BY FCC 02-309 RELEASED 11/12/02.
2681/ALL/22	SEE FOOTNOTE FOR B1, ROW 2681. DECREASE DUE TO RETIREMENT OF COMPUTER AND SOFTWARE CAPITAL LEASES.

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2682/AB/23	SEE FOOTNOTE FOR ROW 2680. NOW INCLUDES OLD ACCT 3420.
2690/AB/24	2690 NOW INCLUDES OLD ACCOUNT 3500 BECAUSE OF ACCOUNTING SIMPLIFICATION ORDERED BY FCC 01-305 DOCKET 00-199 RELEASED 11/5/01 WITH IMPLEMENTATION DELAYED UNTIL 2003 BY FCC 02-309 RELEASED 11/12/02.