

**Exhibit No. \_\_\_ C (PMS-6C)  
Docket No. UT-061625  
Witness: Paula M. Strain  
REDACTED VERSION**

**BEFORE THE WASHINGTON  
UTILITIES AND TRANSPORTATION COMMISSION**

**In the Matter of the Petition of**

**DOCKET NO. UT-061625**

**QWEST CORPORATION**

**To be Regulated Under an Alternative  
Form of Regulation Pursuant to RCW  
80.36.135**

**EXHIBIT TO  
TESTIMONY OF**

**PAULA M. STRAIN**

**STAFF OF  
WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION**

**RE: Summary of Qwest Regulatory Adjustments to  
Results of Operations, 1998 - 2005**

**January 29, 2007**

**REDACTED PER PROTECTIVE ORDERS IN DOCKET UT-061625**

**QWEST CORPORATION**  
**Docket No. UT-061625**  
**Request To be Regulated Under an Alternative Form of Regulation Pursuant to RCW 80.36.135**  
**Summary of Qwest Regulatory Adjustments to Results of Operations, 1998-2005**

Start of Amount	YR	1998	1999	2000	2001	2002	2003	2004	2005
Status Active	Sort								
	Adj								
	Type								
	1	Depreciation and Amortization Difference	NOI						
			RB						
	2	Flow-through Non-Property Income Tax	NOI						
			RB						
	3	Software Capitalization (SOP 98-1)	NOI						
			RB						
	4	AFUDC	NOI						
			RB						
	5	Directory Imputation	NOI						
			RB						
	6	Rural Sales	NOI						
			RB						
	7	Sharing	NOI						
			RB						
	8	Post Retirement Benefits	NOI						
		RB							
9	Pension Asset	NOI							
		RB							
10	Interest Synchronization	NOI							
		RB							
11	Investor Supplied Working Capital	NOI							
		RB							
12	Depreciation Refund Amortization	NOI							
		RB							
13	Amortization of Seattle Building Sale	NOI							
		RB							
14	Merger Costs	NOI							
		RB							
15	Political Action Seminars	NOI							
		RB							
16	Total	NOI							
		RB							
Other	17	Adjust to EOP Accum Deferred Income Tax	NOI						
			RB						
	18	Commission Disallowed Plant	NOI						
			RB						

**NOTES:**  
 Active = Rate Case Adjustments with continuing activity &/or rate base balances.  
 Inactive = Rate Case Adjustments that have completed or whose reporting has been discontinued by agreement with WUTC Staff.  
 Other = Rate Case Adjustments to rate base that were specifically broken out and reported in the new 2005 quarterly report format.  
 Previously, these adjustments were embedded in the MR Intrastate and Commission Basis rate base.  
 Source of Data above: Qwest Supplemental Response to Staff Data Request No. 26, Confidential Attachment A

**Staff Summary:**  
 Qwest Proposal would: [REDACTED] NOI  
 Continue these adjustments [REDACTED] RB  
 Directory, Rural Sales, Sharing  
 Discontinue calculating NOI effect of adjustment [REDACTED] NOI  
 Freeze and continue RB portion of adjustments during transition [REDACTED] RB  
 AFUDC, non-prop ADIT, Software Cap, Deprec diff.  
 Discontinue these adjustments completely but calculate for future rate case: [REDACTED] NOI  
 Pension asset, OPEB, Disallowed Plant, [REDACTED] RB  
 Interest, Synchron, End of period ADIT.