

**Qwest Corporation**  
 1600 7th Avenue, Room 3206  
 Seattle, Washington 98191  
 (206) 345-1568  
 Facsimile (206) 343-4040

Mark S. Reynolds  
 Assistant Vice President  
 Public Policy & Regulatory Affairs

December 23, 2008

Mr. Dave Danner, Secretary and Executive Director  
 Washington Utilities and Transportation Commission  
 P.O. Box 47250  
 Olympia, Washington 98504-7250

UT-082255-AF  
 Om 1-29-09

STATE OF WASH.  
 UTIL. AND TRANSP.  
 COMMISSION  
 2008 DEC 26 AM 11:30  
 RECEIVED  
 DANNER  
 No Action

RE: WAC 480-120-375 Affiliated Interests-Contracts or Arrangements

Dear Mr. Danner:

In accordance with WAC 480-120-375, Qwest Corporation is filing notification of an affiliated interest transaction between Qwest Corporation ("QC") and Qwest Wireless, L.L.C. (QW).

Summary of transaction:

This transaction (which is not memorialized in a written contract) is a transfer of assets from QW to QC that will occur during January 2009 business. The assets to be acquired by QC are associated with the internal realignment of affiliate functions and reassignment of employees from the affiliate to QC. In this reassignment approximately 65 active employees located in Washington State will move from QW to QC effective with January 2009 business. The estimated net book cost as of October 31, 2008, fair market value and the basis upon which the transactions will be recorded is shown in the following table. Final values at the time of transfer will vary slightly from amounts shown (e.g. retirements, adds, depreciation).

Account Description	FRC	Account	Net Book Value (NBV)	Fair Market Value (FMV)	Basis to Record	Amount to Record
<b>Transfer to QC from QW:</b>						
Furniture	161C	21221000	\$174,171	\$174,171	FMV	\$174,171
Office Equipment	261C	21231000	\$117,459	\$3,019	FMV	\$3,019
General Purpose Computers	361C	2124	\$13,004	na	NBV	\$13,004
Other Work Equipment - Other Tools	564C	2116	\$5,213	na	NBV	\$5,213
<b>Total</b>			<b>\$309,847</b>	<b>na</b>	<b>na</b>	<b>\$195,407</b>

The transfer of assets will be recorded in January 2009 business subsequent to the filing of this notice.

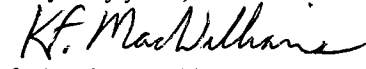
Verification:

I, Kevin F. MacWilliams, am an employee of Qwest Corporation and hold the position of Lead Fin/Business Analyst. I have reviewed the foregoing notice of an affiliated interest transaction between Qwest Corporation and Qwest Wireless, L.L.C. and I believe it to be true and accurate.

  
 Kevin F. MacWilliams

Please call Kevin MacWilliams on (206)346-5470 if you have any questions or require any additional information.

Very truly yours,

  
 for Mark Reynolds