

Owest Corporation

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

September 10, 2010

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

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 Communications Company, LLC (QCC).

Summary of transaction:

This transaction (which is not memorialized in a written contract) is a transfer of assets from QC to QCC that will occur in September 2010. The assets to be acquired by QCC consist of two used motor vehicles a 2000 Ford F150 4x2 and a 1999 Ford F250 4x2. The net book cost, fair market value and the basis upon which the transactions will be recorded is shown in the following table:

	Account Description	FRC	Account	Net Book Value	Fair Market Value	Basis to Record	Amount to Record
1	Motor Vehicles	164C	2112	\$1,194	\$4,600	FMV	\$4,600

The transfer of assets will be recorded in September 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 Communications Corporation 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