

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

UT-101796-AF
om-12-16-10
NO ACTION

November 4, 2010

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

2010 NOV -5 AM 9:51

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:

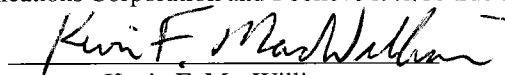
This transaction (which is not memorialized in a written contract) is a transfer of assets from QC to QCC that will occur in November 2010. The assets to be acquired by QCC consist of 12 strands of fiber whose route runs from the QCC Cyber Center in Tukwila to the QCC POP in Seattle. QCC plans to use the fiber as a back-up route in connection with the impact of potential flooding associated with the Howard Hansen Dam. 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
Underground Cable Non-Metallic	85C	2422	\$8,465	\$42,567	FMV

The transfer of assets will be recorded in November subsequent to the filing of this notice.

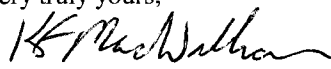
Verification:

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