

100 CenturyLink Drive Monroe, La. 71203 Tel: 318-388-9000

May 31, 2011

Ms. Carole Washburn Washington Utilities & Transportation Commission 1300 S. Evergreen Park Dr. SW Olympia, WA 98504 STATE OF WAS UTIL. AND TRANS
COMMISSION

RECORDS MANAGEMENT

RE: WAC 480-120-395

CenturyTel of Washington, Inc. d/b/a CenturyLink CenturyTel of Inter Island, Inc. d/b/a CenturyLink CenturyTel of Cowiche, Inc. d/b/a CenturyLink

Combined Companies

United Telephone Company of the Northwest d/b/a CenturyLink

Enclosed is the data regarding the 2010 affiliated interest transactions for the above referenced companies.

All questions regarding this correspondence should be addressed to:

Mr. Ted Hankins, Director Regulatory Operations P. O. Box 4065 Monroe, LA 71211-4065 318.388.9416

I would appreciate your forwarding any future correspondence associated with these submissions to my attention.

Sincerely,

Lisa Farrar

Director – Separations

Enclosures

COMBINED COMPANIES

CenturyTel of Washington, Inc. d/b/a CenturyLink CenturyTel of Inter Island, Inc. d/b/a CenturyLink CenturyTel of Cowiche, Inc. d/b/a CenturyLink

CENTURYLINK, INC. SUBSIDIARIES OF THE REGISTRANT AS OF DECEMBER 31, 2010

State of incorporation or formation

Subsidiary

Actel, LLC Carolina Telephone and Telegraph Company LLC Centel Capital Corporation Centel Corporation Centel Directories LLC Centel SPE LLC Centel-Texas, Inc. Central Telephone Company Central Telephone Company of Texas Central Telephone Company of Virginia CenturyLink Sales Solutions, Inc. Century Marketing Solutions, LLC CenturyTel Acquisitions, LLC CenturyTel Arkansas Holdings, Inc. CenturyTel Broadband Services, LLC CenturyTel Broadband Wireless, LLC CenturyTel Fiber Company II, LLC CenturyTel Holdings Alabama, Inc. CenturyTel Holdings Missouri, Inc. CenturyTel Holdings, Inc. CenturyTel Investments of Texas, Inc. CenturyTel Investments, LLC CenturyTel Long Distance, LLC CenturyTel Midwest - Michigan, Inc. CenturyTel of Adamsville, Inc. CenturyTel of Alabama, LLC CenturyTel of Arkansas, Inc. CenturyTel of Central Arkansas, LLC CenturyTel of Central Indiana, Inc. CenturyTel of Central Louisiana, LLC CenturyTel of Central Wisconsin, LLC CenturyTel of Chatham, LLC CenturyTel of Chester, Inc. CenturyTel of Claiborne, Inc. CenturyTel of Colorado, Inc. CenturyTel of Cowiche, Inc. CenturyTel of Eagle, Inc. CenturyTel of East Louisiana, LLC CenturyTel of Eastern Oregon, Inc. Century Tel of Evangeline, LLC CenturyTel of Fairwater-Brandon-Alto, LLC CenturyTel of Forestville, LLC CenturyTel of Idaho, Inc. CenturyTel of Inter Island, Inc. CenturyTel of Lake Dallas, Inc. CenturyTel of Larsen-Readfield, LLC CenturyTel of Michigan, Inc.

CenturyTel of Minnesota, Inc. CenturyTel of Missouri, LLC

CenturyTel of Montana, Inc. CenturyTel of Mountain Home, Inc.

CenturyTel of Monroe County, LLC

CenturyTel of North Louisiana, LLC

Delaware North Carolina Delaware Kansas Delaware Delaware Texas Delaware Texas Virginia Delaware Louisiana Louisiana Arkansas Louisiana Louisiana Louisiana Alabama Missouri Louisiana Delaware Louisiana Louisiana Michigan Tennessee Louisiana Arkansas Arkansas Indiana Louisiana Delaware Louisiana Iowa Tennessee Colorado Washington Colorado Louisiana Oregon Louisiana Delaware Delaware Delaware Washington Texas Delaware Michigan Minnesota Louisiana Wisconsin Oregon

Arkansas

Louisiana

CenturyTel of North Mississippi, Inc. Mississippi Michigan CenturyTel of Northern Michigan, Inc. CenturyTel of Northern Wisconsin, LLC Delaware Delaware CenturyTel of Northwest Arkansas, LLC Louisiana CenturyTel of Northwest Louisiana, Inc. Delaware CenturyTel of Northwest Wisconsin, LLC Indiana CenturyTel of Odon, Inc. Ohio CenturyTel of Ohio, Inc. Tennessee CenturyTel of Ooltewah-Collegedale, Inc. Oregon CenturyTel of Oregon, Inc. CenturyTel of Port Aransas, Inc. Texas Iowa CenturyTel of Postville, Inc. Arkansas CenturyTel of Redfield, Inc. Louisiana CenturyTel of Ringgold, LLC Texas CenturyTel of San Marcos, Inc. CenturyTel of South Arkansas, Inc. Arkansas Louisiana CenturyTel of Southeast Louisiana, LLC Louisiana CenturyTel of Southern Wisconsin, LLC CenturyTel of Southwest Louisiana, LLC Louisiana Idaho CenturyTel of the Gem State, Inc. Century Tel of the Midwest-Kendall, LLC Delaware Delaware CenturyTel of the Midwest-Wisconsin, LLC Washington CenturyTel of the Northwest, Inc. New Mexico CenturyTel of the Southwest, Inc. Michigan CenturyTel of Upper Michigan, Inc. Washington Century Tel of Washington, Inc. Louisiana CenturyTel of Wisconsin, LLC Wyoming CenturyTel of Wyoming, Inc. CenturyTel Security Systems Holding Company, LLC Louisiana CenturyTel Service Group, LLC Louisiana CenturyTel Solutions, LLC Louisiana Century Tel Supply Group, Inc. Louisiana Louisiana CenturyTel TeleVideo, Inc. CenturyTel/Teleview of Wisconsin, Inc. Wisconsin Georgia Coastal Long Distance Services, LLC Georgia Coastal Utilities, Inc. **Embarq Capital Corporation** Delaware Virginia Embarq Communications of Virginia, Inc. Delaware Embarq Communications, Inc. **Embarq** Corporation Delaware Embarq Directory Trademark Company, LLC Delaware Florida Embarq Florida, Inc. Embarq Holdings Company LLC Delaware Embarg Interactive Holdings LLC Delaware Delaware Embarq Interactive Markets LLC Delaware Embarq Management Company North Carolina Embarg Mid-Atlantic Management Services Company Kansas Embarq Midwest Management Services Company Embarq Minnesota, Inc. Minnesota Missouri Embarq Missouri, Inc. Embarq Network Company LLC Delaware Embarq Payphone Services, Inc. Florida Bermuda Embarq Risk (Bermuda) Limited Kansas Embarq, Inc. Texas EO Central Texas Equipment LLC EQ Equipment Leasing, Inc. Delaware EQ Management Equipment LP Nevada EO United Texas Equipment LLC Texas Delaware Gallatin River Communications, LLC Delaware Gulf Communications, LLC

Gulf Long Distance, LLC Gulf Telephone Company

Alabama

Alabama

Madison River Communications Corp.DelawareMadison River Communications, LLCDelawareMadison River Long Distance Solutions, LLCDelawareMebtel Long Distance Solutions, LLCNorth CarolinaMebtel, Inc.North CarolinaNOCUTS, Inc.PennsylvaniaPerry Protection Services, Inc.Florida

Perry Protection Services, Inc. Kansas SC Eight Company Kansas SC Five Company Kansas SC Four Company Kansas SC One Company Kansas SC Seven Company Kansas SC Six Company Kansas SC Three Company Kansas SC Two Company Spectra Communications Group, LLC Delaware Telcon, Inc.

Telcon, Inc.

Texas
Telephone USA of Wisconsin, LLC
Delaware
The Winter Park Telephone Company
United Telephone Company of Eastern Kansas
United Telephone Company of Florida
United Telephone Company of Indiana, Inc.
United Telephone Company of Kansas
United Telephone Company of New Jersey, Inc.

Texas
Delaware
Florida
United Telephone Company of Florida
Kansas
United Telephone Company of New Jersey, Inc.

New Jersey

United Telephone Company of Ohio

Ohio

Ohio

United Telephone Company of Pennsylvania LLC, The
United Telephone Company of Southcentral Kansas
United Telephone Company of Texas, Inc.

Texas

United Telephone Company of the Carolinas LLC South Carolina

United Telephone Company of the Northwest
United Telephone Company of the West
United Telephone Southeast LLC
United Teleservices, Inc.
Virginia
United Teleservices, Inc.
Valley Network Partnership
Virginia
Vista-United Telecommunications
Florida

Certain of the Company's smaller subsidiaries have been intentionally omitted from this exhibit pursuant to rules and regulations of the Securities and Exchange Commission.

CenturyTel of Washington, CenturyTel of Interisland, CenturyTel of Cowiche Affiliated Company Transactions Attachment B For the Year 2010

										the Tear 2010							r =			0
					Embarq			CenturyTel	CenturyTel	CenturyTel	United Telephone	Embarq	United Tel	Central	Embarq	1	CenturyTel	CenturyTel	Affiliated	Affiliated
1 1		l I	Embarg	Embarg	MidWest	CenturyTel	CenturyTel	Holdings	of	of	Company	Missouri, Inc.	Company	Telephone	Florida, Inc.	Other	Long	Broadband	Transactions	Transactions
1 1		CenturyLink	Mamt	Mid-Atlantic	Mgmt Serv	Service	Supply	Missouri	Central Ark.	Oregon, Inc.	of	(Northern MO)	of the	Company	(Central FLA)	CenturyTel	Distance	Services	Washington	Washington
Account	Description	Inc.	Company	Mgmt Serv	Company	Group, LLC	Group, Inc.	Inc.	(Jacksonville)		Ohio		Northwest (OR)	(Nevada)		Subs.	LLC	LLC	Total	Intrastate
1220	Inventory						70,364											L	70,364	0
5080	Network Access															(159,892)		(10,692,772)	(17,846,334)	(6,147,428)
5240	Rent Revenues	1								l						(268,627)			(268,627)	(188,536)
5264	Database Services															(29,388)			(29,388)	(9,530)
5270	Carrier Billing & Collection													 		(32)	(1,429,946)	(897,018)	(2,326,997)	(838,992)
6110	Network Support		19,385			73,665		24,462											117,512	81,696
6120	General Support		469,112	1,255	817	870,511							26,802	37,989					1,406,486 487,374	977,807
6210	Central Office Switching				7,519	336,441	14,652	101,219								27,543				315,186
6230	Central Office Transmission					368,161	648			1,004						828			370,641	239,694
6410	Poles Expense			1										 					752.422	F47.054
6420	Cable & Wire Facilities		62,411	1		580,101	76,698			31,858		ļ <u> </u>				2,070			753,138	547,261 128,657
6510	Other Property, Plant, & Equipment	· .	126,557			386	28,193	11,219								18,705			185,060	
6530	Network Operations		1,159,071	222,585	662,260	1,128,640		340,508	148,832		121,902	51,297	435,037	169,234	338,626	177,356			4,967,122 1,214,279	3,453,208 970,174
6610	Marketing		726,249	26,636	ļ	280,528		19,020		(15)		45,177	90,987	148	9,613	15,936 19,125			3,970,682	
6620	Services		695,319	141,636	15	2,691,559		172,744		_		25,851	40,262	2,910	181,261	(40)			778.982	
6710	Executive and Planning	251,026	158,939	10		369,047				l		· · · · · · · · · · · · · · · · · · ·		 	45.045				8.812.992	
6720	General and Administrative	54,840	3,782,668	3,486	99_	4,934,765	3,467				4,902	2,569		 	15,215	11,071		-	1 703	1,239
7370	Special Charges		(31)		<u> </u>	1,734				ļ		 	72.2	l		4.202				
7990	Nonregulated		119,737	7,974		88,253	90,000	2,776		310		5,931	12,504	123		1,393			334,530	
8000	Nonoperating	11	39,496	8,456	68,669	153,943	89,504			62,650		ļ		ļ	12,569	64,238		1	499,525	
	Washington Affiliated Costs	305.866	7.358.913	412.038	739.289	11,877,734	373,526	671.948	148.832	107,581	126,804	130.825	605.592	210.404	562,813	(119,714)	(8,423,617)	(11,589,790)	3,499,044	9,767,652
	I vvasningion Anniated Costs	303,000	1,330,913	112,030	1 739,209	11,011,134	373,320	011,340	140,002	107,301	120,004	100,020	300,002							

CenturyLink, Inc. (Parent Company)

Total Assets and Other Net Property, Plant and Equipment Total Investments and Other Assets		\$	1,143 8,755 12,140
TOTAL ASSETS	=	\$	22,038
Total Liabilities and Other Long-Term Debt Total Stockholders' Equity		<u> </u>	5,075 7,316 9,647
TOTAL LIABILITIES AND EQUITY	<u>.</u>	\$	22,038
	Statement of Income Year Ended December 31, 2010 (In Thousands)		
Operating Revenues Operating Expenses		\$	7,042 4,982
OPERATING INCOME/LOSS Total Other Income (Expense)			2,060 (529)
INCOME BEFORE INCOME TAX Income Tax Expense			1,531 583
INCOME FROM CONTINUING OPER Income from Discontinued Operations	ATIONS		948 0
NET INCOME	=	\$	948

Embarq Management Company

	,		
Total Assets and Other Net Plant Other Investments		\$	30,849 96,096 0
TOTAL ASSETS			126,945
Total Liabilities and Other		\$	199,635
Long-Term Debt			0
Total Stockholders' Equity			(72,690)
TOTAL LIABILITIES AND EQUITY		\$	126,945
	Statement of Income Year Ended December 31, 2010 (In Thousands)		
Operating Revenues		\$	698,653
Operating Expenses		Φ	640,455
			·
OPERATING INCOME/LOSS			58,198
Total Other Income (Expense)			(2,505)
INCOME (LOSS) BEFORE INCOME TA	XES		55,693
Income Tax Benefit (Expense)			(21,898)
NET INCOME		\$	33,795

Embarq Mid-Atlantic Management Services Company

Total Assets and Other Net Plant Other Investments	\$ (252) 262 0
TOTAL ASSETS	 10
Total Liabilities and Other Long-Term Debt Total Stockholders' Equity TOTAL LIABILITIES AND EQUITY	\$ 31,910 0 (31,900)
TO THE EMBIETTES AND EQUAL	 10
Statement of Income Year Ended December 31, 2010 (In Thousands)	
Operating Revenues Operating Expenses	\$ 64,413 58,962
OPERATING INCOME/LOSS Total Other Income (Expense)	 5,451 (9)
INCOME (LOSS) BEFORE INCOME TAXES	5,442
Income Tax Benefit (Expense)	 (2,165)
NET INCOME	 3,277

Embarq Midwest Management Services Company

	(
Total Assets and Other Net Plant Other Investments		\$ 72,959 5,410 0
TOTAL ASSETS		 78,369
Total Liabilities and Other Long-Term Debt Total Stockholders' Equity		\$ 17,722 0 60,647
TOTAL LIABILITIES AND EQUITY		\$ 78,369
	Statement of Income Year Ended December 31, 2010 (In Thousands)	
Operating Revenues Operating Expenses		\$ 51,361 46,706
OPERATING INCOME/LOSS Total Other Income (Expense)		 4,655 11
INCOME (LOSS) BEFORE INCOME TA	AXES	4,666
Income Tax Benefit (Expense)		 (1,856)
NET INCOME		\$ 2,810

CenturyTel Service Group, LLC

Total Assets and Other Net Plant Other Investments	\$ 253,245 203,058 0
TOTAL ASSETS	\$ 456,303
Total Liabilities and Other Long-Term Debt Total Stockholders' Equity	\$ 284,021 19,000 153,282
TOTAL LIABILITIES AND EQUITY	\$ 456,303
Statement of I Year Ended Decem (In Thousar	per 31, 2010
Operating Revenues Operating Expenses	\$ 522,747 513,677
OPERATING INCOME/LOSS Total Other Income (Expense)	9,070 (2,739)
INCOME (LOSS) BEFORE INCOME TAXES	6,331
Income Tax Benefit (Expense)	(2,951)
NET INCOME	\$ 3,380

CenturyTel Supply Group, Inc.

Current Assets Non-Current Assets/DeReg Inventory Net Plant	\$ 4,177 10,136 1
TOTAL ASSETS	\$ 14,314
Current Liabilities Long Term and Other Liabilities Total Stockholders' Equity	\$ 13,703 217 394
TOTAL LIABILITIES AND EQUITY	<u>\$ 14,314</u>
Statement Year Ended Dec (In Thoเ	ember 31, 2010
Operating Revenues Operating Expenses	\$ 41,170 41,603
OPERATING INCOME/LOSS Total Other Income (Expense)	(433) (62)
INCOME (LOSS) BEFORE INCOME TAXES	(495)
Income Tax Benefit (Expense)	173_
NET INCOME(LOSS)	\$ (322)

CenturyTel Holdings Missouri, Inc.

Assets and Plant Investments	\$	785,328 890,944
TOTAL ASSETS	_\$_	1,676,272
Current Liabilities Deferred & Other Liabilities Total Stockholders' Equity	\$	1,974,615 132,380 (430,723)
TOTAL LIABILITIES AND EQUITY	\$	1,676,272
Statement of Income Year Ended December 31, 2010 (In Thousands)		
Operating Revenues Operating Expenses	\$	65,874 189,139
OPERATING INCOME/LOSS Total Other Income (Expense)		(123,265) 94,667
INCOME (LOSS) BEFORE INCOME TAXES		(28,598)
Income Tax Benefit (Expense)		47,755
NET INCOME(LOSS)	\$	19,157

CenturyTel Long Distance, LLC.

	(In Thousands)	
Cash and Equivalents Other Current Assets Net Plant	-	\$ 373,060 2,559 23,613
TOTAL ASSETS		\$ 399,232
Current Liabilities Deferred & Other Liabilities Total Equity		\$ 12,234 12,875 374,123
TOTAL LIABILITIES AND EQUITY	=	\$ 399,232
	Statement of Income Year Ended December 31, 2010 (In Thousands)	
Sales		\$ 218,464
Operating Expenses	_	151,634
GROSS MARGIN Other Expenses	_	 66,830 25,492
NET OPERATING INCOME Other Income and (Expense)	_	\$ 41,338 228
NET INCOME	= =	41,566

CenturyTel Broadband Services, LLC

Current Assets Investments & Other Non-Current Assets Net Plant	\$	23,712 3,807 6,295
TOTAL ASSETS	\$	33,814
Current Liabilities	\$	75,685
Deferred & Other Liabilities	\$ \$	1,881
Total Stockholders' Equity		(43,752)
TOTAL LIABILITIES AND EQUITY	\$	33,814
Statement of Income Year Ended December 31, 2010 (In Thousands)		
Revenues	\$	292,532
Cost of Sales Other Expenses		220,662 62,220
OPERATING INCOME (LOSS) Other Income (Expense)		9,650 (3,435)
INCOME (LOSS) BEFORE TAXES Income Taxes	\$	6,215 (2,175)
NET INCOME (LOSS)		4,040

CenturyTel of Central Arkansas, LLC (Jacksonville)

Total Assets and Other Investments & Other Non-Current Assets Net Plant		\$ 13,316 (24) 97,267
TOTAL ASSETS	_	\$ 110,559
Current Liabilities Deferred & Other Liabilities Total Stockholders' Equity		 4,497 2,105 103,957
TOTAL LIABILITIES AND EQUITY	=	\$ 110,559
	Statement of Income Year Ended December 31, 2010 (In Thousands)	
Operating Revenues Operating Expenses		\$ 60,294 47,528
OPERATING INCOME/LOSS Total Other Income (Expense)		 12,766 (611)
INCOME BEFORE INCOME TAX Income Tax Expense		 12,155 4,609
NET INCOME (LOSS)	_	\$ 7,546

CenturyTel of Oregon, Inc.

	(in Thousands)	
Total Assets and Other Investments & Other Non-Current Assets Net Plant		\$ 11,049 1 14,507
TOTAL ASSETS	=	\$ 25,557
Current Liabilities Deferred & Other Liabilities Total Stockholders' Equity		1,689 (620) 24,488
TOTAL LIABILITIES AND EQUITY	=	\$ 25,557
	Statement of Income Year Ended December 31, 2010 (In Thousands)	
Operating Revenues Operating Expenses		\$ 26,851 20,057
OPERATING INCOME/LOSS Total Other Income (Expense)		 6,794 (877)
INCOME BEFORE INCOME TAX Income Tax Expense		5,917 2,305
NET INCOME (LOSS)	=	\$ 3,612

United Telephone Company of Ohio

Total Assets and Other	\$	63,254
Investments & Other Non-Current Assets		10,669
Net Plant		50,573
TOTAL ASSETS		124,496
		_
Current Liabilities		37,629
Deferred & Other Liabilities		10,287
Total Stockholders' Equity		76,580
TOTAL LIABILITIES AND EQUITY	\$	124,496
	Statement of Income	
Ye	ear Ended December 31, 2010	
-	(In Thousands)	
Operating Revenues	\$	305,976
Operating Expenses		242,940
OPERATING INCOME/LOSS		63,036
Total Other Income (Expense)		5,402
INCOME BEFORE INCOME TAX		68,438
Income Tax Expense		22,081
moome rax expense		22,001
NET INCOME (LOSS)	\$	46,357

Embarq Missouri, Inc. (Northern Missouri)

Total Assets and Other Investments & Other Non-Current Assets Net Plant		\$ 189,253 743 91,821
TOTAL ASSETS	-	\$ 281,817
Current Liabilities Deferred & Other Liabilities Total Stockholders' Equity		130,013 16,161 135,643
TOTAL LIABILITIES AND EQUITY		\$ _281,817
	Statement of Income Year Ended December 31, 2010 (In Thousands)	
Operating Revenues Operating Expenses		\$ 138,105 104,456
OPERATING INCOME/LOSS Total Other Income (Expense)		33,649 (3,287)
INCOME BEFORE INCOME TAX Income Tax Expense		30,362 10,833
NET INCOME (LOSS)		\$ 19,529

United Telephone Company of the Northwest (Oregon)

Total Assets and Other Investments & Other Non-Current Assets Net Plant		\$ 74,448 457 48,444
TOTAL ASSETS	=	\$ 123,349
Current Liabilities Deferred & Other Liabilities Total Stockholders' Equity		128,100 20,131 (24,882)
TOTAL LIABILITIES AND EQUITY	_	\$ 123,349
	Statement of Income Year Ended December 31, 2010 (In Thousands)	
Operating Revenues Operating Expenses		\$ 53,399 42,634
OPERATING INCOME/LOSS Total Other Income (Expense)		 10,765 (822)
INCOME BEFORE INCOME TAX Income Tax Expense		9,943 3,275
NET INCOME (LOSS)	_	\$ 6,668

Central Telephone Company (Nevada)

Total Assets and Other Investments & Other Non-Current Assets Net Plant	\$	285,870 (414) 2,170,581
TOTAL ASSETS	<u>\$</u>	2,456,037
Current Liabilities Deferred & Other Liabilities Total Stockholders' Equity		52,683 140,641 2,262,713
TOTAL LIABILITIES AND EQUITY		2,456,037
	Statement of Income Year Ended December 31, 2010 (In Thousands)	
Operating Revenues Operating Expenses	\$ 	370,159 380,851
OPERATING INCOME/LOSS Total Other Income (Expense)	_	(10,692) 6,070
INCOME BEFORE INCOME TAX Income Tax Expense	_	(4,622) 48,848
NET INCOME (LOSS)	\$	(53,470)

Embarq Florida, Inc. (Central Florida)

Total Assets and Other Investments & Other Non-Current Assets Net Plant		\$	494,604 (7) 704,010
TOTAL ASSETS	•	<u>\$</u>	1,198,607
Current Liabilities Deferred & Other Liabilities Total Stockholders' Equity TOTAL LIABILITIES AND EQUITY	-	\$	988,854 275,950 (66,197) 1,198,607
,	Statement of Income Year Ended December 31, 2010 (In Thousands)		
Operating Revenues Operating Expenses		\$	432,406 381,807
OPERATING INCOME/LOSS Total Other Income (Expense)			50,599 (243)
INCOME BEFORE INCOME TAX Income Tax Expense			50,356 13,646
NET INCOME (LOSS)		\$	36,710

CenturyLink, Inc.

- For the purpose of filing this report, CenturyTel of Washington, Inc., CenturyTel of Inter Island, Inc. and CenturyTel of Cowiche, Inc. are hereinafter collectively referred to as "Washington Regulated Utilities".
- 2. See organizational chart, Attachment A.
- 3. (a) See the balance sheet and income statement as of December 31, 2010, Attachment C.
 - (b) The Washington Regulated Utilities receive management, professional, financial, and advisory services from CenturyLink, Inc.
 - (c) All services provided by CenturyLink, Inc. to the regulated utilities are charged at cost. Such cost includes a reasonable return on investment needed to perform the services required for such entities. See Attachment B for amounts and accounts charged.
 - (d) CenturyLink, Inc. does not have any loans to the Washington Regulated Utilities, nor are there any loans from the utilities to CenturyLink, Inc. However, both CenturyLink, Inc. and the Washington Regulated Utilities have intercompany accounts receivable and accounts payable. If these balances remain outstanding for more than thirty days, then interest is accrued at CenturyLink, Inc.'s month end short term rates.
 - (e) CenturyLink, Inc. does not guarantee any debt of the Washington Regulated Utilities, nor are there any debt guarantees from the Utilities to CenturyLink, Inc.
 - (f) CenturyLink, Inc., is the parent company of CenturyTel Holdings, Inc. which is the holding company of various telecommunications companies.
 - (g) There were no common directors for CenturyLink, Inc. and the Washington Regulated Utilities as of December 31, 2010.

Common officers of CenturyLink, Inc. and the Washington Regulated Utilities as of December 31, 2010, are Glen F. Post, III, CEO & Pres.; Karen A. Puckett, Exec. Vice COO; R. Stewart Ewing, Jr., Exec. VP, CFO & Secretary; David D. Cole, Senior VP-Operations Support; Stacey W. Goff, Senior VP, Gen. Council & Assist. Secretary; Neil A. Sweasy, VP & Controller; and G. Clay Bailey, V P & Treasurer.

Embarq Management Company

- For the purpose of filing this report, CenturyTel of Washington, Inc., CenturyTel of Inter Island, Inc. and CenturyTel of Cowiche, Inc. are hereinafter collectively referred to as "Washington Regulated Utilities".
- 2. See organizational chart, Attachment A.
- 3. (a) Embarq Management Company is a service company and its financial statements are not meaningful from a regulatory perspective.
 - (b) The Washington Regulated Utilities receive supervisory, construction, professional, accounting, data, technical, and advisory services from Embarq Management Company.
 - (c) All services provided by the service group to the regulated utilities are charged at cost. Such cost includes a reasonable return on investment needed to perform the services required for such entities. The reasonable return will be recovered by applying a return factor to the allocations from Embarq Management Company to the Washington Regulated Utilities. The return factor will be calculated to result in a return on investment to the service group based upon weighted cost of capital, which includes actual cost of debt and a return of equity. See Attachment B for amounts and accounts charged.
 - (d) Embarq Management Company does not have any loans to the Washington Regulated Utilities, nor are there any loans from the utilities to Embarq Management Company.
 - (e) Embarq Management Company does not guarantee any debt of the Washington Regulated Utilities, nor are there any debt guarantees from the Utilities to Embarq Management Company.
 - (f) Embarq Management Company is a wholly-owned subsidiary of CenturyLink, Inc. and provides management, technical, and other services to CenturyLink, Inc., subsidiaries.
 - (g) Common directors of Embarq Management Company and the Washington Regulated Utilities as of December 31, 2010, are R. Stewart Ewing, Jr., Exec VP; and Stacey W. Goff, Senior VP, Gen. Council & Assist. Secretary.

Common officers of Embarq Management Company and the Washington Regulated Utilities as of December 31, 2010, are Glen F. Post, III, CEO; Karen A. Puckett, Pres. & COO; R. Stewart Ewing, Jr., Exec. VP; David D. Cole, Senior VP; Stacey W. Goff, Senior VP, Gen. Council, & Assist. Secretary; Neil A. Sweasy, VP & Controller; G. Clay Bailey, VP & Treasurer; Tim Walden, VP; Jeffery Glover, VP; and Kay C, Buchart, Secretary.

Embarg Mid-Atlantic Management Services Company

- For the purpose of filing this report, CenturyTel of Washington, Inc., CenturyTel of Inter Island, Inc., and CenturyTel of Cowiche, Inc. is hereinafter collectively referred to as "Washington Regulated Utilities".
- 2. See organizational chart, Attachment A.
- 3. (a) Embarq Mid-Atlantic Management Services Company is a service company and its financial statements are not meaningful from a regulatory perspective.
 - (b) The Washington Regulated Utilities receives supervisory, construction, professional, accounting, data, technical, and advisory services from Embarq Mid-Atlantic Management Services Company.
 - (c) All services provided by the service group to the regulated Utilities is charged at cost. Such cost includes a reasonable return on investment needed to perform the services required for such entities. The reasonable return will be recovered by applying a return factor to the allocations from Embarq Mid-Atlantic Management Services Company to the Washington Regulated Utilities. The return factor will be calculated to result in a return on investment to the service group based upon weighted cost of capital, which includes actual cost of debt and a return of equity. See Attachment B for amounts and accounts charged.
 - (d) Embarq Mid-Atlantic Management Services Company does not have any loans to the Washington Regulated Utilities, nor are there any loans from the Utilities to Embarq Mid-Atlantic Management Service Company.
 - (e) Embarq Mid-Atlantic Management Services Company does not guarantee any debt of the Washington Regulated Utilities, nor are there any debt guarantees from the Utilities to Embarq Mid-Atlantic Management Services Company.
 - (f) Embarq Mid-Atlantic Management Services Company is a wholly-owned subsidiary of CenturyLink, Inc. and provides management, technical, and other services to CenturyLink, Inc., subsidiaries.
 - (g) Common directors of Embarq Mid-Atlantic Management Services Company and the Washington Regulated Utilities as of December 31, 2010, are R. Stewart Ewing, Jr., Exec VP; and Stacey W. Goff, Senior VP, Gen. Council & Assist. Secretary.

Common officers of Embarq Mid-Atlantic Management Services Company and the Washington Regulated Utilities as of December 31, 2010, are Glen F. Post, III, CEO & Pres; Karen A. Puckett, Pres. & COO; R. Stewart Ewing, Jr., Exec. VP; David D. Cole, Senior VP; Stacey W. Goff, Senior VP, Gen. Council, & Assist. Secretary; Neil A. Sweasy, VP & Controller; G. Clay Bailey, VP & Treasurer; and Kay C. Buchart, Secretary.

Embarg Midwest Management Services Company

- For the purpose of filing this report, CenturyTel of Washington, Inc., CenturyTel of Inter Island, Inc. and CenturyTel of Cowiche, Inc. are hereinafter collectively referred to as "Washington Regulated Utilities".
- 2. See organizational chart, Attachment A.
- 3. (a) Embarq Midwest Management Services Company is a service company and its financial statements are not meaningful from a regulatory perspective.
 - (b) The Washington Regulated Utilities receives supervisory, construction, professional, accounting, data, technical, and advisory services from Embarq Midwest Management Services Company.
 - (c) All services provided by the service group to the regulated utilities is charged at cost. Such cost includes a reasonable return on investment needed to perform the services required for such entities. The reasonable return will be recovered by applying a return factor to the allocations from Embarq Midwest Management Services Company to the Washington Regulated Utilities. The return factor will be calculated to result in a return on investment to the service group based upon weighted cost of capital, which includes actual cost of debt and a return of equity. See Attachment B for amounts and accounts charged.
 - (d) Embarq Midwest Management Services Company does not have any loans to the Washington Regulated Utilities, nor are there any loans from the Utility to Embarq Midwest Mgmt. Services Company.
 - (e) Embarq Midwest Management Services Company does not guarantee any debt of the Washington Regulated Utilities, nor are there any debt guarantees from the Utility to Embarq Midwest Mgmt. Services Company.
 - (f) Embarq Midwest Mgmt. Services Company is a wholly-owned subsidiary of CenturyLink, Inc. and engages in the purchase and sale of various and sundry materials commonly used in the telecommunications industry and provides storage and delivery Servicess for such materials.
 - (g) Common directors of Embarq Midwest Mgmt. Services Company and the Washington Regulated Utilities as of December 31, 2010, are R. Stewart Ewing, Jr.; and Stacey W. Goff.

Common officers of Embarq Midwest Mgmt. Services Company and the Washington Regulated Utilities as of December 31, 2010, are Thomas A. Gerke, Exec. Vice Chairman; Karen A. Puckett, Exec VP & COO; Carrick Inabnett, VP & Assist. Secretary; R. Stewart Ewing, Jr., Exec. VP; David D. Cole, Senior VP; Stacey W. Goff, VP, Gen. Council, & Assist. Secretary; Neil A. Sweasy, VP & Controller, G. Clay Bailey, VP & Treasurer; and Kay C. Buchart, Secretary.

CenturyTel Service Group, LLC

- For the purpose of filing this report, CenturyTel of Washington, Inc., CenturyTel of Inter Island, Inc. and CenturyTel of Cowiche, Inc. are hereinafter collectively referred to as "Washington Regulated Utilities".
- 2. See organizational chart, Attachment A.
- 3. (a) See the balance sheet and income statement as of December 31, 2010, Attachment C.
 - (b) The Washington Regulated Utilities receive supervisory, construction, professional, accounting, data, technical, and advisory services from CenturyTel Service Group, LLC (the service group).
 - (c) All services provided by the service group to the regulated utilities are charged at cost. Such cost includes a reasonable return on investment needed to perform the services required for such entities. The reasonable return will be recovered by applying a return factor to the allocations from CenturyTel Service Group, LLC to the Washington Regulated Utilities. The return factor will be calculated to result in a return on investment to the service group based upon weighted cost of capital, which includes actual cost of debt and a return of equity. See Attachment B for amounts and accounts charged.
 - (d) CenturyTel Service Group, LLC does not have any loans to the Washington Regulated Utilities, nor are there any loans from the utilities to CenturyTel Service Group, LLC.
 - (e) The service group does not guarantee any debt of the Washington Regulated Utilities, nor are there any debt guarantees from the Utilities to CenturyTel Service Group, LLC.
 - (f) CenturyTel Service Group, LLC is a wholly-owned subsidiary of CenturyLink, Inc. and provides management, technical, and other services to CenturyTel, Inc., subsidiaries.
 - (g) Common directors of CenturyTel Service Group, LLC and the Washington Regulated Utilities as of December 31, 2010, are R. Stewart Ewing, Jr.; and Stacey W. Goff.

Common officers of CenturyTel Service Group, LLC and the Washington Regulated Utilities as of December 31, 2010, are Glen F. Post, III, CEO & Pres,; Karen A. Puckett, COO; R. Stewart Ewing, Jr., Exec. VP & CFO; David D. Cole, Senior VP; Stacey W. Goff, Senior VP, Gen. Council, & Assist. Secretary; Neil A. Sweasy, VP & Controller; G. Clay Bailey, VP & Treasurer; Tim Walden, VP; Jeffery Glover, VP; Terry Beeler, VP; Timothy J. Grigar, General Manager; and Kay C. Buchart, Secretary.

CenturyTel Supply Group, Inc.

- For the purpose of filing this report, CenturyTel of Washington, Inc., CenturyTel of Inter Island, Inc. and CenturyTel of Cowiche, Inc. are hereinafter collectively referred to as "Washington Regulated Utilities".
- See organizational chart, Attachment A.
- 3. (a) See the balance sheet and income statement as of December 31, 2010, Attachment C.
 - (b) The Washington Regulated Utilities receive services related to the purchasing, warehousing, tracking, and delivery of various and sundry materials commonly used in the telephone industry from CenturyTel Supply Group, Inc. (the supply group).
 - (c) Where practicable, materials shall be on a ship direct basis at net invoice cost. Where purchases are made on an indirect basis through the CenturyTel Supply Group warehouses, the cost to the Washington Regulated Utilities shall be the weighted average net invoice cost, plus a reasonable allocation of applicable common costs of warehousing such purchases. See Attachment B for amounts and accounts.
 - (d) The supply group does not have any loans to the Washington Regulated Utilities, nor are there any loans from the utilities to CenturyTel Supply Group, Inc.
 - (e) The supply group does not guarantee any debt of the Washington Regulated Utilities, nor are there any debt guarantees from the Utilities to CenturyTel Supply Group, Inc.
 - (f) CenturyTel Supply Group, Inc. is a wholly-owned subsidiary of CenturyLink, Inc. and engages in the purchase and sale of various and sundry materials commonly used in the telecommunications industry and provides storage and delivery services for such materials.
 - (g) Common directors of CenturyTel Supply Group, Inc. and the Washington Regulated Utilities as of December 31, 2010, are R. Stewart Ewing, Jr.; and Stacey W. Goff.
 - Common officers of CenturyTel Supply Group, Inc. and the Washington Regulated Utilities as of December 31, 2010, are Glen F. Post, III, CEO & Pres.; Karen A. Puckett, COO; R. Stewart Ewing, Jr., Exec. VP; David D. Cole, Senior VP; Stacey W. Goff, VP, Gen. Council, & Assist. Secretary; Neil A. Sweasy, VP & Controller; G. Clay Bailey, VP & Treasurer; and Kay C. Buchart, Secretary.

CenturyTel Holdings Missouri, Inc.

- 1. For the purpose of filing this report, CenturyTel of Washington, Inc., CenturyTel of Inter Island, Inc. and CenturyTel of Cowiche, Inc. are hereinafter collectively referred to as "Washington Regulated Utilities".
- 2. See organizational chart, Attachment A.
- 3. (a) See the balance sheet and income statement as of December 31, 2010, Attachment C.
 - (b) The Washington Regulated Utilities receive network support services from CenturyTel Holdings Missouri, Inc..
 - (c) All services provided by CenturyTel Holdings Missouri, Inc. to the regulated utilities are charged at cost. Such cost includes a reasonable return on investment needed to perform the services required for such entities. See Attachment B for amounts and accounts charged.
 - (d) CenturyTel Holdings Missouri, Inc. does not have any loans to the Washington Regulated Utilities, nor are there any loans from the Utilities to CenturyTel Holdings Missouri, Inc..
 - (e) CenturyTel Holdings Missouri, Inc. does not guarantee any debt of the Washington Regulated Utilities, nor are there any debt guarantees from the Utilities to CenturyTel Holdings Missouri, Inc..
 - (f) CenturyTel Holdings Missouri, Inc. is a wholly owned subsidiary of CenturyTel Holdings, Inc. and is a provider of technical support to all CenturyLink, Inc. telephone subsidiaries.
 - (g) Common directors of CenturyTel Holdings Missouri, Inc. and the Washington Regulated Utilities as of December 31, 2010, are R. Stewart Ewing, Jr.; and Stacey W. Goff.

Common officers of CenturyTel Holdings Missouri, Inc. and the Washington Regulated Utilities as of December 31, 2010, are Glen F. Post, III, CEO & Pres.; Karen A. Puckett, COO; R. Stewart Ewing, Jr., Exec. VP; David C. Cole, Senior VP; Stacey W. Goff, VP, Gen. Council, & Assist. Secretary; Neil A. Sweasy, VP & Controller; G. Clay Bailey, VP & Treasurer; and Kay C. Buchart, Secretary.

CenturyTel Long Distance, LLC

- For the purpose of filing this report, CenturyTel of Washington, Inc., CenturyTel of Inter Island, Inc. and CenturyTel of Cowiche, Inc. are hereinafter collectively referred to as "Washington Regulated Utilities".
- 2. See organizational chart, Attachment A.
- 3. (a) See the balance sheet and income statement as of December 31, 2010, Attachment C.
 - (b) The Washington Regulated Utilities provides billing and collection to CenturyTel Long Distance, LLC (CLD) and, sales and services with respect to CLD Cards, Calling Plans, and 800 Services.
 - (c) Each month CLD shall calculate and remit the compensation due to the Washington Regulated Utilities based on agreed upon rates. The Washington Regulated Utilities have the right to review these rates at the end of each service year.
 - (d) CLD does not have any loans to the Washington Regulated Utilities, nor are there any loans from the Utilities to CLD.
 - (e) CLD does not guarantee any debt of the Washington Regulated Utilities, nor are there any debt guarantees from the Utilities to CLD.
 - (f) CLD is a wholly owned subsidiary of CenturyLink, Inc. and is a reseller of long distance services.
 - (g) Common directors of CenturyTel Long Distance, LLC and the Washington Regulated Utilities as of December 31, 2010, are R. Stewart Ewing, Jr. and Stacey W. Goff.

Common officers of CenturyTel Long Distance, LLC and the Washington Regulated Utilities as of December 31, 2010, are Karen A. Puckett, Pres.; R. Stewart Ewing, Jr., Exec. VP & Controller & Treasurer; Stacey W. Goff, Senior VP, Gen. Council, & Assist. Secretary; and Kay C. Buchart, Secretary.

CenturyTel Broadband Services, LLC

- For the purpose of filing this report, CenturyTel of Washington, Inc., CenturyTel of Inter Island, Inc. and CenturyTel of Cowiche, Inc. are hereinafter collectively referred to as "Washington Regulated Utilities".
- 2. See organizational chart, Attachment A.
- 3. (a) See the balance sheet and income statement as of December 31, 2010, Attachment C.
 - (b) The Washington Regulated Utilities provides billing and collection to CenturyTel Broadband Services, LLC (CenturyTel Broadband).
 - (c) Each month CenturyTel Broadband shall calculate and remit the compensation due to the Washington Regulated Utilities based on agreed upon rates. The Washington Regulated Utilities have the right to review these rates at the end of each service year.
 - (d) CenturyTel Broadband does not have any loans to the Washington Regulated Utilities, nor are there any loans from the Utilities to CenturyTel Broadband.
 - (e) CenturyTel Broadband does not guarantee any debt of the Washington Regulated Utilities, nor are there any debt guarantees from the Utilities to CenturyTel Broadband.
 - (f) CenturyTel Broadband is a wholly owned subsidiary of CenturyLink, Inc. and is a provider of internet services.
 - (g) Common directors of CenturyTel Broadband and the Washington Regulated Utilities as of December 31, 2010, are R. Stewart Ewing, Jr.; and Stacey W. Goff.

Common officers of CenturyTel Broadband and the Washington Regulated Utilities as of December 31, 2010, are Glen F. Post, III, CEO & Pres.; Karen A. Puckett, COO; R. Stewart Ewing, Jr., Exec. VP; David D. Cole, Senior VP; Stacey W. Goff, Senior VP, Gen. Council, & Assist. Secretary; Neil A. Sweasy, VP & Controller; G. Clay Bailey, VP & Treasurer; Terry Beeler, VP; and Kay C. Buchart, Secretary.

CenturyTel of Central Arkansas, LLC (Jacksonville)

- For the purpose of filing this report, CenturyTel of Washington, Inc., CenturyTel of Inter Island, Inc. and CenturyTel of Cowiche, Inc. are hereinafter collectively referred to as "Washington Regulated Utilities".
- See organizational chart, Attachment A.
- 3. (a) See the balance sheet and income statement as of December 31, 2010, Attachment C.
 - (b) The Washington Regulated Utilities receives operational supervision, maintenance and technical advice and assistance from CenturyTel of Central Arkansas, LLC (Jacksonville).
 - (c) Costs incurred for all services performed for or furnished to the Washington Regulated Utilities shall be allocated on the basis of direct cost identification where practicable. Otherwise, the common costs shall be allocated on an equitable basis in accordance with a formula or formulas which will result in charges, as nearly as practicable, equal in amount to the actual costs incurred. These costs shall not exceed the cost that the Washington Regulated Utilities would pay for provision of these same services without the benefit of the other CenturyTel LEC, CenturyTel of Central Arkansas, LLC (Jacksonville).
 - (d) The other CenturyTel LEC, CenturyTel of Central Arkansas, LLC (Jacksonville) does not have any loans to the Washington Regulated Utilities, nor are there any loans from the Utilities to the other CenturyTel LEC, CenturyTel of Central Arkansas, LLC (Jacksonville).
 - (e) The other CenturyTel LEC, CenturyTel of Central Arkansas, LLC (Jacksonville) does not guarantee any debts of the Washington Regulated Utilities, nor are there any debt guarantees from the Utilities to The other CenturyTel LEC, CenturyTel of Central Arkansas, LLC (Jacksonville).
 - (f) The other CenturyTel LEC, CenturyTel of Central Arkansas, LLC (Jacksonville) is a wholly owned subsidiary of CenturyLink, Inc. which is the parent company to CenturyTel Holdings, Inc., and is the holding company of various telecommunication companies and provides certain necessary supervisory, construction, maintenance, technical, and advisory services to the Utilities.
 - (g) Common directors of CenturyTel of Central Arkansas, LLC (Jacksonville) and the Washington Regulated Utilities as of December 31, 2010, are R. Stewart Ewing, Jr.; and Stacey W. Goff.

Common officers of CenturyTel of Central Arkansas, LLC (Jacksonville) and the Washington Regulated Utilities as of December 31, 2010, are Glen F. Post, III CEO & Pres; Karen A. Puckett, Exec VP & COO; R. Stewart Ewing, Jr., Exec. VP; David D. Cole, Senior VP; Stacey W. Goff, Senior VP, Exec. VP, Gen. Council and Assist. Secretary; Neil A. Sweasy, VP & Controller; G. Clay Bailey, VP & Treasurer; Tim Walden, VP; Jeff Glover, VP; and Kay C. Buchart, Secretary.

CenturyTel of Oregon, Inc.

- For the purpose of filing this report, CenturyTel of Washington, Inc., CenturyTel of Inter Island, Inc. and CenturyTel of Cowiche, Inc. are hereinafter collectively referred to as "Washington Regulated Utilities".
- 2. See organizational chart, Attachment A.
- 3. (a) See the balance sheet and income statement as of December 31, 2010, Attachment C.
 - (b) The Washington Regulated Utilities receives operational supervision, maintenance and technical advice and assistance from the other CenturyTel LEC, CenturyTel of Oregon, Inc.
 - (c) Costs incurred for all services performed for or furnished to the Washington Regulated Utilities shall be allocated on the basis of direct cost identification where practicable. Otherwise, the common costs shall be allocated on an equitable basis in accordance with a formula or formulas which will result in charges, as nearly as practicable, equal in amount to the actual costs incurred. These costs shall not exceed the cost that the Washington Regulated Utilities would pay for provision of these same services without the benefit of the other CenturyTel LEC, CenturyTel of Oregon, Inc.
 - (d) The other CenturyTel LEC, CenturyTel of Oregon, Inc., does not have any loans to the Washington Regulated Utilities, nor are there any loans from the Utilities to the other CenturyTel LEC, CenturyTel of Oregon, Inc.
 - (e) The other CenturyTel LEC, CenturyTel of Oregon, Inc., does not guarantee any debts of the Washington Regulated Utilities, nor are there any debt guarantees from the Utilities to the other CenturyTel LEC, CenturyTel of Oregon, Inc.
 - (f) The other CenturyTel LEC, CenturyTel of Oregon, Inc., is a wholly owned subsidiary of CenturyLink, Inc. which is the parent company to CenturyLink Holdings, Inc., and is the holding company of various telecommunication companies and provides certain necessary supervisory, construction, maintenance, technical, and advisory services to the Utilities.
 - (g) Common directors of CenturyTel of Oregon, Inc. and the Washington Regulated Utilities as of December 31, 2010, are R. Stewart Ewing, Jr.; and Stacey W. Goff.

Common officers of CenturyTel of Oregon, Inc. and the Washington Regulated Utilities as of December 31, 2010, are Glen F. Post, Ill CEO & Pres; Karen A. Puckett, Exec VP & COO; R. Stewart Ewing, Jr., Exec. VP; David D. Cole, Senior VP; Stacey W. Goff, Senior VP, Exec. VP, Gen. Council and Assist. Secretary; Neil A. Sweasy, VP & Controller; G. Clay Bailey, VP & Treasurer; Terry Beeler, VP; Timothy J. Grigar, General Manager; and Kay C. Buchart, Secretary.

United Telephone Company of Ohio

- For the purpose of filing this report, CenturyTel of Washington, Inc., CenturyTel of Inter Island, Inc. and CenturyTel of Cowiche, Inc. are hereinafter collectively referred to as "Washington Regulated Utilities".
- 2. See organizational chart, Attachment A.
- 3. (a) See the balance sheet and income statement as of December 31, 2010, Attachment C.
 - (b) The Washington Regulated Utilities receives operational supervision, maintenance and technical advice and assistance from the other CenturyTel LEC, United Telephone Company of Ohio.
 - (c) Costs incurred for all services performed for or furnished to the Washington Regulated Utilities shall be allocated on the basis of direct cost identification where practicable. Otherwise, the common costs shall be allocated on an equitable basis in accordance with a formula or formulas which will result in charges, as nearly as practicable, equal in amount to the actual costs incurred. These costs shall not exceed the cost that the Washington Regulated Utilities would pay for provision of these same services without the benefit of the other CenturyTel LEC, United Telephone Company of Ohio.
 - (d) The other CenturyTel LEC, United Telephone Company of Ohio, does not have any loans to the Washington Regulated Utilities, nor are there any loans from the Utilities to the other the CenturyTel LEC, United Telephone Company of Ohio.
 - (e) The other CenturyTel LEC, United Telephone Company of Ohio, does not guarantee any debts of the Washington Regulated Utilities, nor are there any debt guarantees from the Utilities to the other CenturyTel LEC, United Telephone Company of Ohio.
 - (f) The other CenturyTel LEC, United Telephone Company of Ohio, is a wholly owned subsidiary of CenturyLink, Inc. which is the parent company to CenturyTel Holdings, Inc., and is the holding company of various telecommunication companies and provides certain necessary supervisory, construction, maintenance, technical, and advisory services to the Utilities.
 - (g) Common directors of United Telephone Company of Ohio and the Washington Regulated Utilities as of December 31, 2010, are R. Stewart Ewing, Jr.; and Stacey W. Goff.

Common officers of United Telephone Company of Ohio and the Washington Regulated Utilities as of December 31, 2010, are Glen F. Post, III CEO & Pres; Karen A. Puckett, Exec VP & COO; R. Stewart Ewing, Jr., Exec. VP; David D. Cole, Senior VP; Stacey W. Goff, Senior VP, Exec. VP, Gen. Council and Assist. Secretary; Neil A. Sweasy, VP & Controller; G. Clay Bailey, VP & Treasurer; and Kay C. Buchart, Secretary.

Embarq Missouri, Inc. (Northern Missouri)

- For the purpose of filing this report, CenturyTel of Washington, Inc., CenturyTel of Inter Island, Inc. and CenturyTel of Cowiche, Inc. are hereinafter collectively referred to as "Washington Regulated Utilities".
- See organizational chart, Attachment A.
- 3. (a) See the balance sheet and income statement as of December 31, 2010, Attachment C.
 - (b) The Washington Regulated Utilities receives operational supervision, maintenance and technical advice and assistance from the other CenturyTel LEC, Embarq Missouri, Inc. (Northern Missouri).
 - (c) Costs incurred for all services performed for or furnished to the Washington Regulated Utilities shall be allocated on the basis of direct cost identification where practicable. Otherwise, the common costs shall be allocated on an equitable basis in accordance with a formula or formulas which will result in charges, as nearly as practicable, equal in amount to the actual costs incurred. These costs shall not exceed the cost that the Washington Regulated Utilities would pay for provision of these same services without the benefit of the other CenturyTel LEC, Embarq Missouri, Inc. (Northern Missouri).
 - (d) The other CenturyTel LEC, Embarq Missouri, Inc. (Northern Missouri), does not have any loans to the Washington Regulated Utilities, nor are there any loans from the Utilities to the other the CenturyTel LEC, Embarq Missouri, Inc. (Northern Missouri).
 - (e) The other CenturyTel LEC, Embarq Missouri, Inc.(Northern Missouri), does not guarantee any debts of the Washington Regulated Utilities, nor are there any debt guarantees from the Utilities to the other CenturyTel LEC, Embarq Missouri, Inc. (Northern Missouri).
 - (f) The other CenturyTel LEC, Embarq Missouri, Inc. (Northern Missouri), is a wholly owned subsidiary of CenturyLink, Inc. which is the parent company to CenturyTel Holdings, Inc., and is the holding company of various telecommunication companies and provides certain necessary supervisory, construction, maintenance, technical, and advisory services to the Utilities.
 - (g) Common directors of Embarq Missouri, Inc. (Northern Missouri) and the Washington Regulated Utilities as of December 31, 2010, are R. Stewart Ewing, Jr.; and Stacey W. Goff.

Common officers of Embarq Missouri, Inc. (Northern Missouri) and the Washington Regulated Utilities as of December 31, 2010, are Glen F. Post, III CEO & Pres; Karen A. Puckett, Exec VP & COO; R. Stewart Ewing, Jr., Exec. VP; David D. Cole, Senior VP; Stacey W. Goff, Senior VP, Exec. VP, Gen. Council and Assist. Secretary; Neil A. Sweasy, VP & Controller; G. Clay Bailey, VP & Treasurer; and Kay C. Buchart, Secretary.

United Telephone Company of the Northwest (Oregon)

- For the purpose of filing this report, CenturyTel of Washington, Inc., CenturyTel of Inter Island, Inc. and CenturyTel of Cowiche, Inc. are hereinafter collectively referred to as "Washington Regulated Utilities".
- 2. See organizational chart, Attachment A.
- 3. (a) See the balance sheet and income statement as of December 31, 2010, Attachment C.
 - (b) The Washington Regulated Utilities receive operational supervision, maintenance and technical advice and assistance from other CenturyTel LEC, United Telephone Company of the Northwest (Oregon).
 - (c) Costs incurred for all services performed for or furnished to the Washington Regulated Utilities shall be allocated on the basis of direct cost identification where practicable. Otherwise, the common costs shall be allocated on an equitable basis in accordance with a formula or formulas which will result in charges, as nearly as practicable, equal in amount to the actual costs incurred. These costs shall not exceed the cost that the Washington Regulated Utilities would pay for provision of these same services without the benefit of the CenturyTel LEC, United Telephone Company of the Northwest (Oregon).
 - (d) The other CenturyTel LEC, United Telephone Company of the Northwest (Oregon), does not have any loans to the Washington Regulated Utilities, nor are there any loans from the utilities to the other CenturyTel LEC, United Telephone Company of the Northwest (Oregon).
 - (e) The other CenturyTel LEC, United Telephone Company of the Northwest (Oregon), does not guarantee any debts of the Washington Regulated Utilities, nor are there any debt guarantees from the utilities to United Telephone Company of the Northwest (Oregon).
 - (f) United Telephone Company of the Northwest (Oregon) is a wholly owned subsidiary of CenturyLink, Inc. which is the parent company to CenturyTel Holdings, Inc. which is the holding company of various telecommunication companies and provides certain necessary supervisory, construction, maintenance, technical, and advisory services to the utilities.
 - (g) Common directors of United Telephone Company of the Northwest (Oregon) and the Washington Regulated Utilities as of December 31, 2010, are R. Stewart Ewing, Jr.; and Stacey W. Goff.

Common officers of United Telephone Company of the Northwest (Oregon) and the Washington Regulated Utilities as of December 31, 2010, are Karen A. Puckett, Exec VP & COO; R. Stewart Ewing, Jr., Exec. VP; David D. Cole, Senior VP; Stacey W. Goff, Senior VP, Exec. VP, Gen. Council and Assist. Secretary; Neil A. Sweasy, VP & Controller; G. Clay Bailey, VP & Treasurer; Terry Beeler, VP; Tim Grigar, General Manager; and Kay C. Buchart, Secretary.

Central Telephone Company (Nevada)

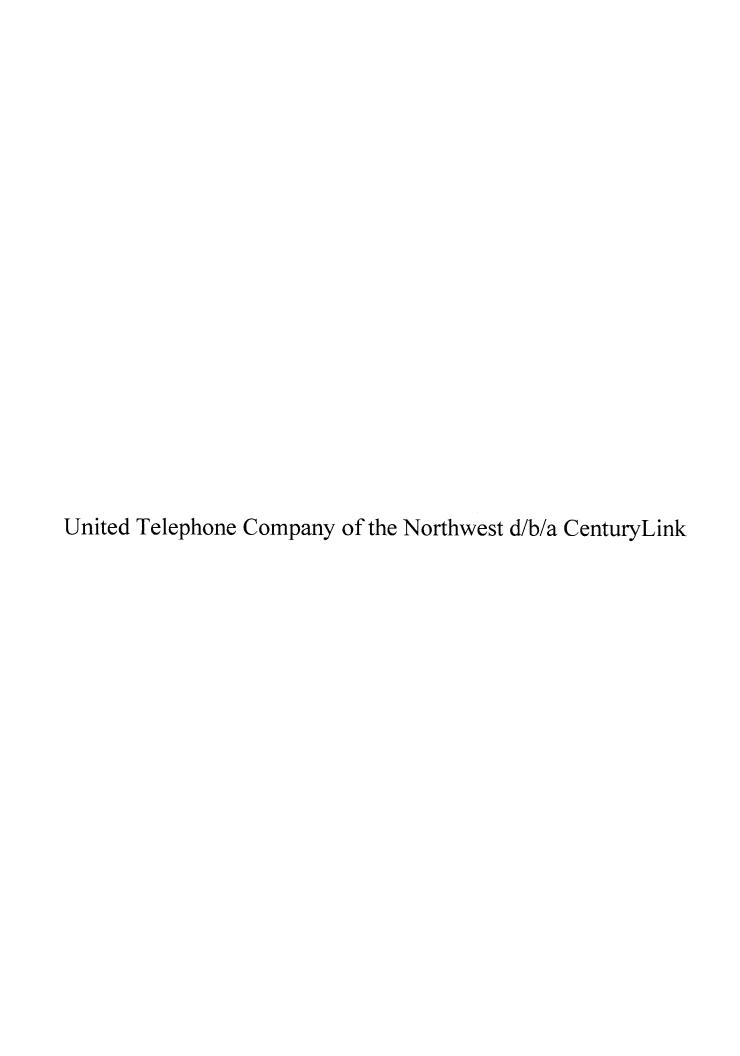
- For the purpose of filing this report, CenturyTel of Washington, Inc., CenturyTel of Inter Island, Inc. and CenturyTel of Cowiche, Inc. are hereinafter collectively referred to as "Washington Regulated Utilities".
- 2. See organizational chart, Attachment A.
- 3. (a) See the balance sheet and income statement as of December 31, 2010, Attachment C.
 - (b) The Washington Regulated Utilities receives operational supervision, maintenance and technical advice and assistance from the other CenturyTel LEC, Central Telephone Company (Nevada).
 - (c) Costs incurred for all services performed for or furnished to the Washington Regulated Utilities shall be allocated on the basis of direct cost identification where practicable. Otherwise, the common costs shall be allocated on an equitable basis in accordance with a formula or formulas which will result in charges, as nearly as practicable, equal in amount to the actual costs incurred. These costs shall not exceed the cost that the Washington Regulated Utilities would pay for provision of these same services without the benefit of the other CenturyTel LEC, Central Telephone Company (Nevada).
 - (d) The other CenturyTel LEC, Central Telephone Company (Nevada), does not have any loans to the Washington Regulated Utilities, nor are there any loans from the Utilities to the other the CenturyTel LEC, Central Telephone Company (Nevada).
 - (e) The other CenturyTel LEC, Central Telephone Company (Nevada), does not guarantee any debts of the Washington Regulated Utilities, nor are there any debt guarantees from the Utilities to the other CenturyTel LEC, Central Telephone Company (Nevada).
 - (f) The other CenturyTel LEC, Central Telephone Company (Nevada), is a wholly owned subsidiary of CenturyLink, Inc. which is the parent company to CenturyTel Holdings, Inc., and is the holding company of various telecommunication companies and provides certain necessary supervisory, construction, maintenance, technical, and advisory services to the Utilities.
 - (g) Common directors of Central Telephone Company (Nevada) and the Washington Regulated Utilities as of December 31, 2010, are R. Stewart Ewing, Jr.; and Stacey W. Goff.

Common officers of Central Telephone Company (Nevada) and the Washington Regulated Utilities as of December 31, 2010, are Glen F. Post, III CEO & Pres; Karen A. Puckett, Exec VP & COO; R. Stewart Ewing, Jr., Exec. VP; David D. Cole, Senior VP; Stacey W. Goff, Senior VP, Exec. VP, Gen. Council and Assist. Secretary; Neil A. Sweasy, VP & Controller; G. Clay Bailey, VP & Treasurer; Tim Walden, VP; Jeff Glover, VP and Kay C. Buchart, Secretary.

Embarq Florida Inc. (Central Florida)

- For the purpose of filing this report, CenturyTel of Washington, Inc., CenturyTel of Inter Island, Inc. and CenturyTel of Cowiche, Inc. are hereinafter collectively referred to as "Washington Regulated Utilities".
- 2. See organizational chart, Attachment A.
- 3. (a) See the balance sheet and income statement as of December 31, 2010, Attachment C.
 - (b) The Washington Regulated Utilities receives operational supervision, maintenance and technical advice and assistance from the other CenturyTel LEC, Embarq Florida, Inc. (Central Florida).
 - (c) Costs incurred for all services performed for or furnished to the Washington Regulated Utilities shall be allocated on the basis of direct cost identification where practicable. Otherwise, the common costs shall be allocated on an equitable basis in accordance with a formula or formulas which will result in charges, as nearly as practicable, equal in amount to the actual costs incurred. These costs shall not exceed the cost that the Washington Regulated Utilities would pay for provision of these same services without the benefit of the other CenturyTel LEC, Embarq Florida, Inc. (Central Florida).
 - (d) The other CenturyTel LEC, Embarq Florida, Inc. (Central Florida), does not have any loans to the Washington Regulated Utilities, nor are there any loans from the Utilities to the other the CenturyTel LEC, Embarq Florida, Inc. (Central Florida).
 - (e) The other CenturyTel LEC, Embarq Florida, Inc. (Central Florida), does not guarantee any debts of the Washington Regulated Utilities, nor are there any debt guarantees from the Utilities to the other CenturyTel LEC, Embarq Florida, Inc. (Central Florida).
 - (f) The other CenturyTel LEC, Embarq Florida, Inc. (Central Florida), is a wholly owned subsidiary of CenturyLink, Inc. which is the parent company to CenturyTel Holdings, Inc., and is the holding company of various telecommunication companies and provides certain necessary supervisory, construction, maintenance, technical, and advisory services to the Utilities.
 - (g) Common directors of Embarq Florida, Inc. (Central Florida) and the Washington Regulated Utilities as of December 31, 2010, are R. Stewart Ewing, Jr.; and Stacey W. Goff.

Common officers of Embarq Florida, Inc. (Central Florida) and the Washington Regulated Utilities as of December 31, 2010, are Glen F. Post, Ill CEO & Pres; Karen A. Puckett, Exec VP & COO; R. Stewart Ewing, Jr., Exec. VP; David D. Cole, Senior VP; Stacey W. Goff, Senior VP, Exec. VP, Gen. Council and Assist. Secretary; Neil A. Sweasy, VP & Controller; G. Clay Bailey, VP & Treasurer;



CENTURYLINK, INC. SUBSIDIARIES OF THE REGISTRANT AS OF DECEMBER 31, 2010

State of incorporation or formation

Subsidiary Actel, LLC Carolina Telephone and Telegraph Company LLC Centel Capital Corporation Centel Corporation Centel Directories LLC Centel SPE LLC Centel-Texas, Inc. Central Telephone Company Central Telephone Company of Texas Central Telephone Company of Virginia CenturyLink Sales Solutions, Inc. Century Marketing Solutions, LLC CenturyTel Acquisitions, LLC CenturyTel Arkansas Holdings, Inc. CenturyTel Broadband Services, LLC CenturyTel Broadband Wireless, LLC CenturyTel Fiber Company II, LLC CenturyTel Holdings Alabama, Inc. CenturyTel Holdings Missouri, Inc. CenturyTel Holdings, Inc. CenturyTel Investments of Texas, Inc. CenturyTel Investments, LLC CenturyTel Long Distance, LLC CenturyTel Midwest - Michigan, Inc. CenturyTel of Adamsville, Inc. CenturyTel of Alabama, LLC CenturyTel of Arkansas, Inc. CenturyTel of Central Arkansas, LLC CenturyTel of Central Indiana, Inc. CenturyTel of Central Louisiana, LLC CenturyTel of Central Wisconsin, LLC CenturyTel of Chatham, LLC CenturyTel of Chester, Inc.

CenturyTel of Eagle, Inc. CenturyTel of East Louisiana, LLC CenturyTel of Eastern Oregon, Inc. CenturyTel of Evangeline, LLC CenturyTel of Fairwater-Brandon-Alto, LLC CenturyTel of Forestville, LLC Century Tel of Idaho, Inc. CenturyTel of Inter Island, Inc. CenturyTel of Lake Dallas, Inc. CenturyTel of Larsen-Readfield, LLC

CenturyTel of Claiborne, Inc.

CenturyTel of Colorado, Inc.

CenturyTel of Cowiche, Inc. CenturyTel of Michigan, Inc. CenturyTel of Minnesota, Inc. CenturyTel of Missouri, LLC CenturyTel of Monroe County, LLC CenturyTel of Montana, Inc. CenturyTel of Mountain Home, Inc. CenturyTel of North Louisiana, LLC Delaware North Carolina Delaware Kansas Delaware Delaware Texas Delaware Texas Virginia Delaware Louisiana Louisiana Arkansas Louisiana Louisiana Louisiana Alabama Missouri Louisiana Delaware Louisiana Louisiana

Michigan

Tennessee

Louisiana

Arkansas Arkansas Indiana Louisiana Delaware Louisiana Iowa Tennessee Colorado Washington Colorado Louisiana Oregon Louisiana Delaware Delaware Delaware Washington Texas Delaware Michigan Minnesota Louisiana Wisconsin Oregon Arkansas Louisiana

CenturyTel of North Mississippi, Inc.
CenturyTel of Northern Michigan, Inc.
CenturyTel of Northern Wisconsin, LLC
CenturyTel of Northwest Arkansas, LLC
CenturyTel of Northwest Louisiana, Inc.
CenturyTel of Northwest Wisconsin, LLC
CenturyTel of Odon, Inc.
CenturyTel of Ohio, Inc.

CenturyTel of Ohio, Inc.
CenturyTel of Ooltewah-Collegedale, Inc.

Century Tel of Oregon, Inc.

CenturyTel of Oregon, Inc.
CenturyTel of Port Aransas, Inc.
CenturyTel of Postville, Inc.
CenturyTel of Redfield, Inc.
CenturyTel of Ringgold, LLC
CenturyTel of San Marcos, Inc.
CenturyTel of South Arkansas, Inc.
CenturyTel of Southeast Louisiana, LLC

CenturyTel of Southern Wisconsin, LLC CenturyTel of Southwest Louisiana, LLC

CenturyTel of the Gem State, Inc.

CenturyTel of the Midwest-Kendall, LLC CenturyTel of the Midwest-Wisconsin, LLC

CenturyTel of the Northwest, Inc.
CenturyTel of the Southwest, Inc.
CenturyTel of Upper Michigan, Inc.
CenturyTel of Washington, Inc.
CenturyTel of Wisconsin, LLC
CenturyTel of Wyoming, Inc.

Century Tel Security Systems Holding Company, LLC

Century Tel Service Group, LLC Century Tel Solutions, LLC Century Tel Supply Group, Inc. Century Tel Tele Video, Inc.

CenturyTel/Teleview of Wisconsin, Inc. Coastal Long Distance Services, LLC

Coastal Utilities, Inc. Embarq Capital Corporation

Embarq Communications of Virginia, Inc.

Embarq Communications, Inc.

Embarq Corporation

Embarq Directory Trademark Company, LLC

Embarq Florida, Inc.

Embarq Holdings Company LLC Embarq Interactive Holdings LLC Embarq Interactive Markets LLC Embarq Management Company

Embarq Mid-Atlantic Management Services Company Embarq Midwest Management Services Company

Embarg Minnesota, Inc.

Embarq Missouri, Inc.

Embarq Network Company LLC Embarq Payphone Services, Inc. Embarq Risk (Bermuda) Limited

Embarg, Inc.

EQ Central Texas Equipment LLC
EQ Equipment Leasing, Inc.
EQ Management Equipment LP
EQ United Texas Equipment LLC
Gallatin River Communications, LLC

Gulf Communications, LLC Gulf Long Distance, LLC Gulf Telephone Company Mississippi Michigan Delaware Delaware Louisiana Delaware Indiana Ohio Tennessee Oregon Texas Iowa Arkansas

Louisiana
Texas
Arkansas
Louisiana
Louisiana
Louisiana
Idaho
Delaware
Delaware
Washington
New Mexico

New Mexico
Michigan
Washington
Louisiana
Wyoming
Louisiana
Louisiana
Louisiana
Louisiana
Louisiana
Misconsin
Georgia

Georgia
Delaware
Virginia
Delaware
Delaware
Florida
Delaware
Delaware
Delaware
Delaware
Delaware
Delaware
North Carolina
Kansas

Minnesota
Missouri
Delaware
Florida
Bermuda
Kansas
Texas
Delaware
Nevada
Texas
Delaware
Delaware
Delaware
Alabama
Alabama

Madison River Communications Corp.
Madison River Communications, LLC
Madison River Long Distance Solutions, LLC
Mebtel Long Distance Solutions, LLC

Mebtel, Inc.
NOCUTS, Inc.

Perry Protection Services, Inc.

SC Eight Company
SC Five Company
SC Four Company
SC One Company
SC Seven Company
SC Six Company
SC Three Company
SC Two Company

Spectra Communications Group, LLC

Telcon, Inc.

Telephone USA of Wisconsin, LLC The Winter Park Telephone Company

United Telephone Company of Eastern Kansas United Telephone Company of Florida United Telephone Company of Indiana, Inc. United Telephone Company of Kansas United Telephone Company of New Jersey, Inc.

United Telephone Company of Ohio

United Telephone Company of Pennsylvania LLC, The United Telephone Company of Southcentral Kansas

United Telephone Company of Texas, Inc.

United Telephone Company of the Carolinas LLC

United Telephone Company of the Northwest United Telephone Company of the West United Telephone Southeast LLC United Teleservices, Inc.

Valley Network Partnership Vista-United Telecommunications Delaware
Delaware
Delaware
North Carolina
North Carolina
Pennsylvania

Florida
Kansas
Kansas
Kansas
Kansas
Kansas
Kansas
Kansas
Kansas
Cansas
C

Florida
Delaware
Florida
Indiana
Kansas
New Jersey
Ohio

Pennsylvania Arkansas Texas

South Carolina Oregon Delaware Virginia Kansas Virginia Florida

Certain of the Company's smaller subsidiaries have been intentionally omitted from this exhibit pursuant to rules and regulations of the Securities and Exchange Commission.

United Telephone Company of the Northwest-Washington Affiliated Company Transactions Attachment B

							For the	Year 2010								
 	r- · · · · · · · · · · · · · · · · · · ·			Embarg	Embarg			CenturyTel	United		United Tel				Affiliated	Affiliated
	1	CenturyLink	Embarg	Mid-Atlantic	Mid-West	CenturyTel	CenturyTel	Of	Telephone Co.	Embarq	Company	Embarq	Other		Transactions	Transactions
	i II	Inc.	Mgmt	Mgmt Serv	Mgmt Serv	Service	Supply	Washington	of PA, LLC	Missouri, Inc.	of the	Florida, Inc.	CenturyTel	Long	Washington	Washington
Account	Description		Company	Company	Company	Group, LLC	Group, Inc.	Inc.		(Northern MO)	Northwest-OR	(Central FLA)	Subs.	Distance	Total	Intrastate
1220	Inventory						576								576	(405.040)
5080	Network Access												(69,107)	(639,140)	(708,248)	(435,813)
5264	Database									<u> </u>			(119,814)		(119,814)	
5270	Carrier Billing & Collection									<u> </u>				(410,883)	(410,883)	(172,579)
6110	Network Support		10,567			29,420									39,987	30,196
6120	General Support		528,605	486	314	75,815					11,974		16,668		633,864	478,665
6210	Central Office Switching		37,855	83,485	96,192	35,522	7,705				239,246	111,883	32,161		644,048	486,356 69,846
6230	Central Office Transmission		12,690			9,905	6,501			ļ	60,804		2,592	<u> </u>	92,492 2,409	1,819
6411	Poles Expense			I			1,638			ļ	771		0.004		453,578	342,521
6420	Cable & Wire Facilities		116,040			73,287	55,920			8,901	197,198		2,231		109	342,321
6440	Conduit										109		00.000	1	75.320	55,778
6510	Other Property, Plant, & Equipment		26,526	1		156	12,039				557.774	470.400	36,600		1,935,213	1,465,076
6530	Network Operations		571,902	168,060	305,015	291,737	ļ	2,072	22,888	45,835	57,471	179,403	290,831		793,927	603,252
6610	Marketing		405,706	12,860		131,691		167,848	11	21,212	35,949	4,577	14,074 10,007		2,393,829	1,818,910
6620	Services		1,088,252	163,601	1,759	311,686		121,161	95,873	48,965	429,044	123,481	10,007		316,420	239,144
6710	Executive and Planning	99,661	64,825			151,948			(18)			4 905	(10,498)		4,049,785	3,060,751
6720	General and Administrative	21,901	2,345,286	1,392	63,615	1,545,231	1,407	74,744	875	1,026		4,805	(10,496)	J	14,663	10,922
7370	Special Charges		72			695		13,896		T 4.070	10.057	2.056	1,203		236,054	10,322
7990	Nonregulated		99,447	6,893	86	26,641	22,524	28,387	81	4,078	43,357	3,356			525,784	0
8000	Nonoperating	<u> </u>	45,734	1,558	84,868	35,411	6,295	33,833	ļ.,	299	310,479	6,794	514		323,764	
	Washington Affiliated Costs	_ 121,562	5,353,506	438,340	551,851	2,719,146	114,604	441,940	119,710	130,315	1,386,404	434,298	207,461	(1,050,024)	10,969,114	8,029,718

CenturyLink, Inc. (Parent Company)

Total Assets and Other Net Property, Plant and Equipment Total Investments and Other Assets		\$	1,143 8,755 12,140
TOTAL ASSETS	<u>:</u>		22,038
Total Liabilities and Other Long-Term Debt Total Stockholders' Equity			5,075 7,316 9,647
TOTAL LIABILITIES AND EQUITY	:	\$	22,038
Operating Revenues	Statement of Income Year Ended December 31, 2010 (In Thousands)	\$	7,042 4,982
Operating Expenses OPERATING INCOME/LOSS Total Other Income (Expense)			2,060 (529)
INCOME BEFORE INCOME TAX Income Tax Expense		<u></u>	1,531 583
INCOME FROM CONTINUING OPER. Income from Discontinued Operations	ATIONS		948 0
NET INCOME	_	_\$	948

Embarq Management Company

Total Assets and Other	\$	30,849
Net Plant		96,096
Other Investments		0
TOTAL ASSETS	\$	126,945
Total Liabilities and Other	\$	199,635
Long-Term Debt	·	. 0
Total Stockholders' Equity		(72,690)
TOTAL LIABILITIES AND EQUITY	\$	126,945
		
Statement of Income		
Year Ended December 31, 2010		
(In Thousands)		
Operating Revenues	\$	698,653
Operating Expenses	Ψ	640,455
OPERATING INCOME/LOSS		58,198
Total Other Income (Expense)		(2,505)
INCOME (LOSS) BEFORE INCOME TAXES		55,693
Income Tax Benefit (Expense)		(21,898)
NET INCOME	\$	33,795

Embarq Mid-Atlantic Management Services Company

Total Assets and Other Net Plant Other Investments	\$	(252) 262 0
TOTAL ASSETS	\$	10
Total Liabilities and Other Long-Term Debt Total Stockholders' Equity TOTAL LIABILITIES AND EQUITY	\$ 	31,910 0 (31,900) 10
Statement of Income Year Ended December 31, 2010 (In Thousands)		
Operating Revenues Operating Expenses	\$	64,413 58,962
OPERATING INCOME/LOSS Total Other Income (Expense)		5,451 (9)
INCOME (LOSS) BEFORE INCOME TAXES		5,442
Income Tax Benefit (Expense)		(2,165)
NET INCOME	<u>\$</u>	3,277

Embarq Midwest Management Services Company

(III Thousands)		
Total Assets and Other Net Plant Other Investments	\$	72,959 5,410 0
TOTAL ASSETS	<u>\$</u>	78,369
Total Liabilities and Other Long-Term Debt Total Stockholders' Equity	\$	17,722 0 60,647
TOTAL LIABILITIES AND EQUITY	\$	78,369
Statement of Income Year Ended December 31, 2010 (In Thousands)		
Operating Revenues Operating Expenses	\$	51,361 46,706
OPERATING INCOME/LOSS Total Other Income (Expense)		4,655 11
INCOME (LOSS) BEFORE INCOME TAXES		4,666
Income Tax Benefit (Expense)		(1,856)
NET INCOME	\$	2,810

CenturyTel Service Group, LLC

Total Assets and Other Net Plant Other Investments		\$ 253,245 203,058 0
TOTAL ASSETS		\$ 456,303
Total Liabilities and Other Long-Term Debt Total Stockholders' Equity		\$ 284,021 19,000 153,282
TOTAL LIABILITIES AND EQUITY		\$ 456,303
	Statement of Income Year Ended December 31, 2010 (In Thousands)	
Operating Revenues Operating Expenses		\$ 522,747 513,677
OPERATING INCOME/LOSS Total Other Income (Expense)		 9,070 (2,739)
INCOME (LOSS) BEFORE INCOME TA	AXES	6,331
Income Tax Benefit (Expense)		 (2,951)
NET INCOME		\$ 3,380

CenturyTel Supply Group, Inc.

Current Assets Non-Current Assets/DeReg Inventory Net Plant	· · · · · · · · · · · · · · · · · · ·	\$ 4,177 10,136 1
TOTAL ASSETS	<u>.</u> :	\$ 14,314
Current Liabilities Long Term and Other Liabilities Total Stockholders' Equity	·	\$ 13,703 217 394
TOTAL LIABILITIES AND EQUITY		\$ 14,314
	Statement of Income Year Ended December 31, 2010 (In Thousands)	
Operating Revenues Operating Expenses		\$ 41,170 41,603
OPERATING INCOME/LOSS Total Other Income (Expense)	_	 (433) (62)
INCOME (LOSS) BEFORE INCOME TA	AXES	(495)
Income Tax Benefit (Expense)	_	173
NET INCOME(LOSS)	=	\$ (322)

CenturyTel Long Distance, LLC.

	(
Cash and Equivalents Other Current Assets Net Plant		\$ 373,060 2,559 23,613
TOTAL ASSETS		\$ 399,232
Current Liabilities Deferred & Other Liabilities Total Equity		\$ 12,234 12,875 374,123
TOTAL LIABILITIES AND EQUITY		\$ 399,232
	Statement of Income Year Ended December 31, 2010 (In Thousands)	
Sales		\$ 218,464
Operating Expenses		 151,634
GROSS MARGIN Other Expenses		 66,830 25,492
NET OPERATING INCOME Other Income and (Expense)		\$ 41,338 228
NET INCOME	_	 41,566

CenturyTel of Washington, Inc.

Total Assets and Other Investments & Other Non-Current Assets Net Plant	_	\$ 18,962 5,279 217,216
TOTAL ASSETS	= =	\$ 241,457
Current Liabilities Deferred & Other Liabilities Total Stockholders' Equity		8,521 48,839 184,097
TOTAL LIABILITIES AND EQUITY	=	\$ 241,457
	Statement of Income Year Ended December 31, 2010 (In Thousands)	
Operating Revenues Operating Expenses	<u>-</u>	\$ 96,724 74,913
OPERATING INCOME/LOSS Total Other Income (Expense)	<u>-</u>	21,811 (708)
INCOME BEFORE INCOME TAX Income Tax Expense	<u>-</u>	21,103 6,917
NET INCOME (LOSS)	=	\$ 14,186

The United Telephone Company of Pennsylvania, LLC

Total Assets and Other Investments & Other Non-Current Assets Net Plant		\$ 56,239 5,881 163,616
TOTAL ASSETS	:	\$ 225,736
Current Liabilities Deferred & Other Liabilities Total Stockholders' Equity		53,209 74,107 98,420
TOTAL LIABILITIES AND EQUITY	•	\$ 225,736
	Statement of Income Year Ended December 31, 2010 (In Thousands)	
Operating Revenues Operating Expenses		\$ 254,400 162,717
OPERATING INCOME/LOSS Total Other Income (Expense)		 91,683 (12,278)
INCOME BEFORE INCOME TAX Income Tax Expense		 79,405 28,423
NET INCOME (LOSS)	=	\$ 50,982

Embarq Missouri, Inc. (Northern Missouri)

Total Assets and Other Investments & Other Non-Current Assets Net Plant		\$ 189,253 743 91,821
TOTAL ASSETS	=	\$ 281,817
Current Liabilities Deferred & Other Liabilities Total Stockholders' Equity		 130,013 16,161 135,643
TOTAL LIABILITIES AND EQUITY	_	\$ 281,817
	Statement of Income Year Ended December 31, 2010 (In Thousands)	
Operating Revenues Operating Expenses		\$ 138,105 104,456
OPERATING INCOME/LOSS Total Other Income (Expense)		 33,649 (3,287)
INCOME BEFORE INCOME TAX Income Tax Expense		30,362 10,833
NET INCOME (LOSS)	=	\$ 19,529

United Telephone Company of the Northwest (Oregon)

	\$	74,448
		457
		48,444
		
	\$	123,349
=		
		128,100
		20,131
		(24,882)
_	_\$	123,349
_		
(In Thousands)		
	•	E2 200
	Ф	53,399
		42,634
		10,765
		(822)
		(OZZ)
		9,943
		3,275
		-,
	\$	6,668
	= Statement of Income Year Ended December 31, 2010 (In Thousands)	\$ Statement of Income Year Ended December 31, 2010 (In Thousands) \$

Attachment C

Embarq Florida, Inc. (Central Florida)

Total Assets and Other Investments & Other Non-Current Assets Net Plant		\$	494,604 (7) 704,010
TOTAL ASSETS	<u>.</u>	\$	1,198,607
Current Liabilities Deferred & Other Liabilities Total Stockholders' Equity			988,854 275,950 (66,197)
TOTAL LIABILITIES AND EQUITY	=	_\$_	1,198,607
	Statement of Income Year Ended December 31, 2010 (In Thousands)		
Operating Revenues Operating Expenses		\$	432,406 381,807
OPERATING INCOME/LOSS Total Other Income (Expense)			50,599 (243)
INCOME BEFORE INCOME TAX Income Tax Expense			50,356 13,646
NET INCOME (LOSS)	=	<u>\$</u>	36,710

CenturyLink, Inc.

- 1. For the purpose of filing this report, United Telephone Company of the Northwest-WA is hereinafter collectively referred to as "the Washington Regulated Utility".
- 2. See organizational chart, Attachment A.
- 3. (a) See the balance sheet and income statement as of December 31, 2010, Attachment C.
 - (b) The Washington Regulated Utility receive management, professional, financial, and advisory services from CenturyLink, Inc.
 - (c) All services provided by CenturyLink, Inc. to the regulated utility are charged at cost. Such cost includes a reasonable return on investment needed to perform the services required for such entities. See Attachment B for amounts and accounts charged.
 - (d) CenturyLink, Inc. does not have any loans to the Washington Regulated Utility, nor are there any loans from the utilities to CenturyLink, Inc. However, both CenturyLink, Inc. and the Washington Regulated Utility have intercompany accounts receivable and accounts payable. If these balances remain outstanding for more than thirty days, then interest is accrued at CenturyLink, Inc.'s month end short term rates.
 - (e) CenturyLink, Inc. does not guarantee any debt of the Washington Regulated Utility, nor are there any debt guarantees from the Utilities to CenturyLink, Inc.
 - (f) CenturyLink, Inc., is the parent company of CenturyTel Holdings, Inc. which is the holding company of various telecommunications companies.
 - (g) There were no common directors for CenturyLink, Inc. and the Washington Regulated Utility as of December 31, 2010.

Common officers of CenturyLink, Inc. and the Washington Regulated Utility as of December 31, 2010, are Thomas A. Gerke, Exec Vice Chariman; ; Karen A. Puckett, Exec. Vice COO; R. Stewart Ewing, Jr., Exec. VP, CFO & Secretary; David D. Cole, Senior VP-Operations Support; Stacey W. Goff, Senior VP, Gen. Council & Assist. Secretary; Neil A. Sweasy, VP & Controller; and G. Clay Bailey, V P & Treasurer; & James L. Butler, assistant secretary.

Embarq Management Company

- 1. For the purpose of filing this report, United Telephone Company of the Northwest-WA is hereinafter collectively referred to as "the Washington Regulated Utility".
- 2. See organizational chart, Attachment A.
- 3. (a) Embarq Management Company is a service company and its financial statements are not meaningful from a regulatory perspective.
 - (b) The Washington Regulated Utility receives supervisory, construction, professional, accounting, data, technical, and advisory services from Embarq Management Company.
 - (c) All services provided by the service group to the regulated Utility are charged at cost. Such cost includes a reasonable return on investment needed to perform the services required for such entities. The reasonable return will be recovered by applying a return factor to the allocations from Embarq Management Company to the Washington Regulated Utility. The return factor will be calculated to result in a return on investment to the service group based upon weighted cost of capital, which includes actual cost of debt and a return of equity. See Attachment B for amounts and accounts charged.
 - (d) Embarq Management Company does not have any loans to the Washington Regulated Utility, nor are there any loans from the Utility to Embarq Management Company.
 - (e) Embarq Management Company does not guarantee any debt of the Washington Regulated Utility, nor are there any debt guarantees from the Utility to Embarq Management Company.
 - (f) Embarq Management Company is a wholly-owned subsidiary of CenturyLink, Inc. and provides management, technical, and other services to CenturyLink, Inc., subsidiaries.
 - (g) Common directors of Embarq Management Company and the Washington Regulated Utility as of December 31, 2010, are R. Stewart Ewing, Jr., Exec VP; and Stacey W. Goff, Senior VP, Gen. Council & Assist. Secretary.

Common officers of Embarq Management Company and the Washington Regulated Utility as of December 31, 2010, are Karen A. Puckett, Pres. & COO; R. Stewart Ewing, Jr., Exec. VP; David D. Cole, Senior VP; Stacey W. Goff, Senior VP, Gen. Council, & Assist. Secretary; Neil A. Sweasy, VP & Controller; G. Clay Bailey, VP & Treasurer; and Kay C, Buchart, Secretary.

Embarq Mid-Atlantic Management Services Company

- For the purpose of filing this report, United Telephone Company of the Northwest-WA is hereinafter collectively referred to as "the Washington Regulated Utility".
- 2. See organizational chart, Attachment A.
- 3. (a) Embarq Mid-Atlantic Management Services Company is a service company and its financial statements are not meaningful from a regulatory perspective.
 - (b) The Washington Regulated Utility receives supervisory, construction, professional, accounting, data, technical, and advisory services from Embarq Mid-Atlantic Management Services Company.
 - (c) All services provided by the service group to the regulated utility is charged at cost. Such cost includes a reasonable return on investment needed to perform the services required for such entities. The reasonable return will be recovered by applying a return factor to the allocations from Embarq Mid-Atlantic Management Services Company to the Washington Regulated Utility. The return factor will be calculated to result in a return on investment to the service group based upon weighted cost of capital, which includes actual cost of debt and a return of equity. See Attachment B for amounts and accounts charged.
 - (d) Embarq Mid-Atlantic Management Services Company does not have any loans to the Washington Regulated Utility, nor are there any loans from the utility to Embarq Mid-Atlantic Management Services Company.
 - (e) Embarq Mid-Atlantic Management Services Company does not guarantee any debt of the Washington Regulated Utility, nor are there any debt guarantees from the utility to Embarg Mid-Atlantic Management Services Company.
 - (f) Embarq Mid-Atlantic Management Services Company is a wholly-owned subsidiary of CenturyLink, Inc. and provides management, technical, and other services to CenturyLink, Inc., subsidiaries.
 - (g) Common directors of Embarq Mid-Atlantic Management Services Company and the Washington Regulated Utility as of December 31, 2010, are R. Stewart Ewing, Jr., Exec VP; and Stacey W. Goff, Senior VP, Gen. Council & Assist. Secretary.

Common officers of Embarq Mid-Atlantic Management Services Company and the Washington Regulated Utility as of December 31, 2010, are Karen A. Puckett, Pres. & COO; Carrick Inabnett, VP & Assist. Secretary; Stewart Ewing, Jr., Exec. VP; David D. Cole, Senior VP; Stacey W. Goff, Senior VP, Gen. Council, & Assist. Secretary; Neil A. Sweasy, VP & Controller; G. Clay Bailey, VP & Treasurer; James L. Butler, Secretary.

Embarq Midwest Management Services Company

- For the purpose of filing this report, United Telephone Company of the Northwest-WA
 is hereinafter collectively referred to as "the Washington Regulated Utility".
- 2. See organizational chart, Attachment A.
- (a) Embarq Midwest Management Services Company is a service company and its financial statements are not meaningful from a regulatory perspective.
 - (b) The Washington Regulated Utility receives supervisory, construction, professional, accounting, data, technical, and advisory services from Embarq Midwest Management Services Company.
 - (c) All services provided by the service group to the regulated utility is charged at cost. Such cost includes a reasonable return on investment needed to perform the services required for such entities. The reasonable return will be recovered by applying a return factor to the allocations from Embarq Midwest Management Services Company to the Washington Regulated Utility. The return factor will be calculated to result in a return on investment to the service group based upon weighted cost of capital, which includes actual cost of debt and a return of equity. See Attachment B for amounts and accounts charged.
 - (d) Embarq Midwest Management Services Company does not have any loans to the Washington Regulated Utility, nor are there any loans from the Utility to Embarq Midwest Mgmt. Services Company.
 - (e) Embarq Midwest Management Services Company does not guarantee any debt of the Washington Regulated Utility, nor are there any debt guarantees from the Utility to Embarq Midwest Mgmt. Services Company.
 - (f) Embarq Midwest Mgmt. Services Company is a wholly-owned subsidiary of CenturyLink, Inc. and engages in the purchase and sale of various and sundry materials commonly used in the telecommunications industry and provides storage and delivery Servicess for such materials.
 - (g) Common directors of Embarq Midwest Mgmt. Services Company and the Washington Regulated Utility as of December 31, 2010, are R. Stewart Ewing, Jr.; and Stacey W. Goff.

Common officers of Embarq Midwest Mgmt. Services Company and the Washington Regulated Utility as of December 31, 2010, are Thomas A. Gerke, Exec. Vice Chairman; Karen A. Puckett, Exec VP & COO; Carrick Inabnett, VP & Assist. Secretary; R. Stewart Ewing, Jr., Exec. VP; David D. Cole, Senior VP; Stacey W. Goff, VP, Gen. Council, & Assist. Secretary; Neil A. Sweasy, VP & Controller, G. Clay Bailey, VP & Treasurer; and Kay C. Buchart, Secretary.

CenturyTel Service Group, LLC

- 1. For the purpose of filing this report, United Telephone Company of the Northwest-WA is hereinafter collectively referred to as "the Washington Regulated Utility".
- 2. See organizational chart, Attachment A.
- 3. (a) See the balance sheet and income statement as of December 31, 2010, Attachment C.
 - (b) The Washington Regulated Utility receives supervisory, construction, professional, accounting, data, technical, and advisory services from CenturyTel Service Group, LLC (the service group).
 - (c) All services provided by the service group to the regulated Utility are charged at cost. Such cost includes a reasonable return on investment needed to perform the services required for such entities. The reasonable return will be recovered by applying a return factor to the allocations from CenturyTel Service Group, LLC to the Washington Regulated Utility. The return factor will be calculated to result in a return on investment to the service group based upon weighted cost of capital, which includes actual cost of debt and a return of equity. See Attachment B for amounts and accounts charged.
 - (d) CenturyTel Service Group, LLC does not have any loans to the Washington Regulated Utility, nor are there any loans from the Utility to CenturyTel Service Group, LLC.
 - (e) The service group does not guarantee any debt of the Washington Regulated Utility, nor are there any debt guarantees from the Utility to CenturyTel Service Group, LLC.
 - (f) CenturyTel Service Group, LLC is a wholly-owned subsidiary of CenturyLink, Inc. and provides management, technical, and other services to CenturyLink, Inc., subsidiaries.
 - (g) Common directors of CenturyTel Service Group, LLC and the Washington Regulated Utility as of December 31, 2010, are R. Stewart Ewing, Jr.; and Stacey W. Goff.

Common officers of CenturyTel Service Group, LLC and the Washington Regulated Utility as of December 31, 2010, are Karen A. Puckett, COO; R. Stewart Ewing, Jr., Exec. VP & CFO; David D. Cole, Senior VP; Stacey W. Goff, Senior VP, Gen. Council, & Assist. Secretary; Neil A. Sweasy, VP & Controller; G. Clay Bailey, VP & Treasurer; Tim Walden, VP; Carrick Inabnett, VP; Terry Beeler, VP; Timothy J. Grigar, General Manager; and Kay C. Buchart, Secretary.

CenturyTel Supply Group, Inc.

- 1. For the purpose of filing this report, United Telephone Company of the Northwest-WA is hereinafter collectively referred to as "the Washington Regulated Utility".
- 2. See organizational chart, Attachment A.
- 3. (a) See the balance sheet and income statement as of December 31, 2010, Attachment C.
 - (b) The Washington Regulated Utility receives services related to the purchasing, warehousing, tracking, and delivery of various and sundry materials commonly used in the telephone industry from CenturyTel Supply Group, Inc. (the supply group).
 - (c) Where practicable, materials shall be on a ship direct basis at net invoice cost.

 Where purchases are made on an indirect basis through the CenturyTel Supply Group, Inc. warehouses, the cost to the Washington Regulated Utility shall be the weighted average net invoice cost, plus a reasonable allocation of applicable common costs of warehousing such purchases. See Attachment B for amounts and accounts.
 - (d) The supply group does not have any loans to the Washington Regulated Utility, nor are there any loans from the Utility to CenturyTel Supply Group, Inc.
 - (e) The supply group does not guarantee any debt of the Washington Regulated Utility, nor are there any debt guarantees from the Utility to CenturyTel Supply Group, Inc.
 - (f) CenturyTel Supply Group, Inc. is a wholly-owned subsidiary of CenturyLink, Inc. and engages in the purchase and sale of various and sundry materials commonly used in the telecommunications industry and provides storage and delivery services for such materials.
 - (g) Common directors of CenturyTel Supply Group, Inc. and the Washington Regulated Utility as of December 31, 2010, are R. Stewart Ewing, Jr.; and Stacey W. Goff.

Common officers of CenturyTel Supply Group, Inc. and the Washington Regulated Utility as of December 31, 2010, are Karen A. Puckett, COO; R. Stewart Ewing, Jr., Exec. VP; David D. Cole, Senior VP; Stacey W. Goff, VP, Gen. Council, & Assist. Secretary; Neil A. Sweasy, VP & Controller; G. Clay Bailey, VP & Treasurer; and Kay C. Buchart, Secretary.

CenturyTel of Washington, Inc.

- 1. For the purpose of filing this report, United Telephone Company of the Northwest-WA is hereinafter collectively referred to as "the Washington Regulated Utility".
- 2. See organizational chart, Attachment A.
- 3. (a) See the balance sheet and income statement as of December 31, 2010, Attachment C.
 - (b) The Washington Regulated Utility receives operational supervision, maintenance and technical advice and assistance from the other CenturyTel LEC, CenturyTel of Washington, Inc.
 - (c) Costs incurred for all services performed for or furnished to the Washington Regulated Utility shall be allocated on the basis of direct cost identification where practicable. Otherwise, the common costs shall be allocated on an equitable basis in accordance with a formula or formulas which will result in charges, as nearly as practicable, equal in amount to the actual costs incurred. These costs shall not exceed the cost that the Washington Regulated Utility would pay for provision of these same services without the benefit of the other CenturyTel LEC, CenturyTel of Washington, Inc.
 - (d) The other CenturyTel LEC, CenturyTel of Washington, Inc., does not have any loans to the Washington Regulated Utility, nor are there any loans from the utility to the other CenturyTel LEC, CenturyTel of Washington, Inc.
 - (e) The other CenturyTel LEC, CenturyTel of Washington, Inc., does not guarantee any debts of the Washington Regulated Utility, nor are there any debt guarantees from the utility to the other CenturyTel LEC, CenturyTel of Washington, Inc.
 - (f) The other CenturyTel LEC, CenturyTel of Washington, Inc., is a wholly owned subsidiary of CenturyLink, Inc. which is the parent company to CenturyTel Holdings, Inc., and is the holding company of various telecommunication companies and provides certain necessary supervisory, construction, maintenance, technical, and advisory services to the utility.
 - (g) There were no common directors of CenturyTel of Washington, Inc. and the Washington Regulated Utility as of December 31, 2010, are R. Stewart Ewing, Jr.; and Stacey W. Goff.

Common officers of CenturyTel of Washington, Inc. and the Washington Regulated Utility as of December 31, 2010, are Karen A. Puckett, Exec VP & COO; R. Stewart Ewing, Jr., Exec. VP; David D. Cole, Senior VP; Stacey W. Goff, Senior VP, Exec. VP, Gen. Council and Assist. Secretary; Neil A. Sweasy, VP & Controller; G. Clay Bailey, VP & Treasurer; Terry Beeler, VP; Timothy J. Grigar, General Manager; and Kay C. Buchart, Secretary.

United Telephone Company of Pennsylvania, LLC

- 1. For the purpose of filing this report, United Telephone Company of the Northwest-WA is hereinafter collectively referred to as "the Washington Regulated Utility".
- 2. See organizational chart, Attachment A.
- 3. (a) See the balance sheet and income statement as of December 31, 2010, Attachment C.
 - (b) The Washington Regulated Utility receives operational supervision, maintenance and technical advice and assistance from other the CenturyTel LEC, United Telephone Company of Pennsylvania, LLC.
 - (c) Costs incurred for all services performed for or furnished to the Washington Regulated Utility shall be allocated on the basis of direct cost identification where practicable. Otherwise, the common costs shall be allocated on an equitable basis in accordance with a formula or formulas which will result in charges, as nearly as practicable, equal in amount to the actual costs incurred. These costs shall not exceed the cost that the Washington Regulated Utility would pay for provision of these same services without the benefit of the other CenturyTel LEC, United Telephone Company of Pennsylvania, LLC.
 - (d) The other CenturyTel LEC, United Telephone Company of Pennsylvania, LLC does not have any loans to the Washington Regulated Utility, nor are there any loans from the utility to the other CenturyTel LEC, United Telephone Company of Pennsylvania, LLC.
 - (e) The other CenturyTel LEC, United Telephone Company of Pennsylvania, LLC does not guarantee any debts of the Washington Regulated Utility, nor are there any debt guarantees from the utility to the other CenturyTel LEC, United Telephone Company of Pennsylvania, LLC.
 - (f) United Telephone Company of Pennsylvania, LLC is a wholly owned subsidiary of CenturyLink, Inc., which is the parent company to CenturyTel Holdings, Inc., and is the holding company of various telecommunication companies and provides certain necessary supervisory, construction, maintenance, technical, and advisory services to the utility.
 - (g) Common directors of United Telephone Company of Pennsylvania, LLC and the Washington Regulated Utility as of December 31, 2010, are R. Stewart Ewing, Jr.; and Stacey W. Goff.

Common officers of United Telephone Company of Pennsylvania, LLC and the Washington Regulated Utility as of December 31, 2010, are William E. Cheek, President & Chairman of the Board; Thomas A. Gerke, Executive Vice Chairman; Karen A. Puckett, Pres. & COO; R. Stewart Ewing, Jr., Exec. VP; David D. Cole, Senior VP; Stacey W. Goff Senior VP, Gen. Council, & Assist. Secretary; Neil A. Sweasy, VP & Controller; G. Clay Bailey, VP & Treasurer; Carrick Inabnett, VP & Assist. Secretary; Nancy Shelledy, VP; James L. Butler, Assist. Secretary; Richard Plouff, Assist. Secretary; Linda Gardner, Assist. Secretary; Kay C. Buchart, Secretary

Embarq Missouri, Inc. (Northern Missouri)

- For the purpose of filing this report, United Telephone Company of the Northwest-WA
 is hereinafter collectively referred to as "the Washington Regulated Utility".
- 2. See organizational chart, Attachment A.
- 3. (a) See the balance sheet and income statement as of December 31, 2010, Attachment C.
 - (b) The Washington Regulated Utility receives operational supervision, maintenance and technical advice and assistance from the other CenturyTel LEC, Embarq Missouri, Inc. (Northern Missouri).
 - (c) Costs incurred for all services performed for or furnished to the Washington Regulated Utility shall be allocated on the basis of direct cost identification where practicable. Otherwise, the common costs shall be allocated on an equitable basis in accordance with a formula or formulas which will result in charges, as nearly as practicable, equal in amount to the actual costs incurred. These costs shall not exceed the cost that the Washington Regulated Utility would pay for provision of these same services without the benefit of the other CenturyTel LEC, Embarg Missouri, Inc. (Northern Missouri).
 - (d) The other CenturyTel LEC, Embarq Missouri, Inc. (Northern Missouri), does not have any loans to the Washington Regulated Utility, nor are there any loans from the utility to the other the CenturyTel LEC, Embarq Missouri, Inc. (Northern Missouri).
 - (e) The other CenturyTel LEC, Embarq Missouri, Inc. (Northern Missouri), does not guarantee any debts of the Washington Regulated Utility, nor are there any debt guarantees from the utility to the other CenturyTel LEC, Embarq Missouri, Inc. (Northern Missouri).
 - (f) The other CenturyTel LEC, Embarq Missouri, Inc. (Northern Missouri), is a wholly owned subsidiary of CenturyLink, Inc. which is the parent company to CenturyTel Holdings, Inc., and is the holding company of various telecommunication companies and provides certain necessary supervisory, construction, maintenance, technical, and advisory services to the utility.
 - (g) Common directors of Embarq Missouri, Inc. (Northern Missouri) and the Washington Regulated Utility as of December 31, 2010, are R. Stewart Ewing, Jr.; and Stacey W. Goff.

Common officers of Embarq Missouri, Inc. (Northern Missouri) and the Washington Regulated Utility as of December 31, 2010, are William E. Cheek, President of Wholesale Operations; Thomas A. Gerke, Executive Vice Chairman; Karen A. Puckett, Pres. & COO; R. Stewart Ewing, Jr., Exec. VP; David D. Cole, Senior VP; Stacey W. Goff Senior VP, Gen. Council, & Assist. Secretary; Neil A. Sweasy, VP & Controller; G. Clay Bailey, VP & Treasurer; Nancy Shelledy, VP; Carrick Inabnett, VP & Assist. Secretary; James L. Butler, Assist. Secretary; Richard Plouff, Assist. Secretary; Linda Gardner, Assist. Secretary; Kay C. Buchart, Secretary.

United Telephone Company of the Northwest (Oregon)

- 1. For the purpose of filing this report, United Telephone Company of the Northwest-WA is hereinafter collectively referred to as "the Washington Regulated Utility".
- 2. See organizational chart, Attachment A.
- 3. (a) See the balance sheet and income statement as of December 31, 2010, Attachment C.
 - (b) The Washington Regulated Utility receives operational supervision, maintenance and technical advice and assistance from other the CenturyTel LEC, United Telephone Company of the Northwest (Oregon).
 - (c) Costs incurred for all services performed for or furnished to the Washington Regulated Utility shall be allocated on the basis of direct cost identification where practicable. Otherwise, the common costs shall be allocated on an equitable basis in accordance with a formula or formulas which will result in charges, as nearly as practicable, equal in amount to the actual costs incurred. These costs shall not exceed the cost that the Washington Regulated Utility would pay for provision of these same services without the benefit of the other CenturyTel LEC, United Telephone Company of the Northwest (Oregon).
 - (d) The other CenturyTel LEC, United Telephone Company of the Northwest (Oregon) does not have any loans to the Washington Regulated Utility, nor are there any loans from the utility to the other CenturyTel LEC, United Telephone Company of the Northwest (Oregon).
 - (e) The other CenturyTel LEC, United Telephone Company of the Northwest (Oregon) does not guarantee any debts of the Washington Regulated Utility, nor are there any debt guarantees from the utility to the other CenturyTel LEC, United Telephone Company of the Northwest (Oregon).
 - (f) United Telephone Company of the Northwest (Oregon) is a wholly owned subsidiary of CenturyLink, Inc. which is the parent company to CenturyTel Holdings, Inc., and is the holding company of various telecommunication companies and provides certain necessary supervisory, construction, maintenance, technical, and advisory services to the utility.
 - (g) Common directors of United Telephone Company of the Northwest (Oregon) and the Washington Regulated Utility as of December 31, 2010, are R. Stewart Ewing, Jr.; William Cheek and Stacey W. Goff.

Common officers of United Telephone Company of the Northwest (Oregon) and the Washington Regulated Utility as of December 31, 2010, are William E. Cheek, President & Chairman of the Board; Thomas A. Gerke, Executive Vice Chairman; Karen A. Puckett, Pres. & COO; R. Stewart Ewing, Jr., Exec. VP; David D. Cole, Senior VP; Stacey W. Goff Senior VP, Gen. Council, & Assist. Secretary; Neil A. Sweasy, VP & Controller; G. Clay Bailey, VP & Treasurer; Nancy Shelledy, VP; Terry Beeler, VP; Carrick Inabnett, VP & Assist. Secretary; James L. Butler, Assist. Secretary; Richard Plouff, Assist. Secretary; Linda Gardner, Assist. Secretary; Kay C. Buchart, Secretary; and Tim Grigar, General Manager.

CenturyTel LEC - Embarq Florida Inc. (Central Florida)

- 1. For the purpose of filing this report, United Telephone Company of the Northwest-WA is hereinafter collectively referred to as "the Washington Regulated Utility".
- 2. See organizational chart, Attachment A.
- 3. (a) See the balance sheet and income statement as of December 31, 2010, Attachment C.
 - (b) The Washington Regulated Utility receives operational supervision, maintenance and technical advice and assistance from the other CenturyTel LEC, Embarq Florida, Inc. (Central Florida).
 - (c) Costs incurred for all services performed for or furnished to the Washington Regulated Utility shall be allocated on the basis of direct cost identification where practicable. Otherwise, the common costs shall be allocated on an equitable basis in accordance with a formula or formulas which will result in charges, as nearly as practicable, equal in amount to the actual costs incurred. These costs shall not exceed the cost that the Washington Regulated Utility would pay for provision of these same services without the benefit of the other CenturyTel LEC, Embarg Florida, Inc. (Central Florida).
 - (d) The other CenturyTel LEC, Embarq Florida, Inc. (Central Florida), does not have any loans to the Washington Regulated Utility, nor are there any loans from the utility to the other the CenturyTel LEC, Embarq Florida, Inc. (Central Florida).
 - (e) The other CenturyTel LEC, Embarq Florida, Inc. (Central Florida), does not guarantee any debts of the Washington Regulated Utility, nor are there any debt guarantees from the utility to the other CenturyTel LEC, Embarq Florida, Inc. (Central Florida).
 - (f) The other CenturyTel LEC, Embarq Florida, Inc. (Central Florida), is a wholly owned subsidiary of CenturyLink, Inc. which is the parent company to CenturyTel Holdings, Inc., and is the holding company of various telecommunication companies and provides certain necessary supervisory, construction, maintenance, technical, and advisory services to the utility.

Common directors of Embarq Florida, Inc. (Central Florida) and the Washington Regulated Utility as of December 31, 2010, are R. Stewart Ewing, Jr.; and Stacey W. Goff.

Common officers of Embarq Florida, Inc. (Central Florida) and the Washington Regulated Utility as of December 31, 2010, are William E. Cheek, President of Wholesale Operations; Thomas A. Gerke, Executive Vice Chairman; Karen A. Puckett, Pres. & COO; R. Stewart Ewing, Jr., Exec. VP; David D. Cole, Senior VP; Stacey W. Goff, Senior VP, Gen. Council, & Assist. Secretary; Neil A. Sweasy, VP & Controller; G. Clay Bailey, VP & Treasurer; Dennis G. Huber, Exec VP; Leslie H, Meredith, Senior VP; Nancy Shelledy, VP; Carrick Inabett, VP & Assist. Secretary; James L. Butler, Assist. Secretary; Richard Plouff, Assist. Secretary; Linda Gardner, Assist. Secretary; Kay C. Buchart, Secretary.

CenturyTel Long Distance, LLC

- 1. For the purpose of filing this report, United Telephone Company of the Northwest-WA is hereinafter collectively referred to as "the Washington Regulated Utility".
- 2. See organizational chart, Attachment A.
- 3. (a) See the balance sheet and income statement as of December 31, 2010, Attachment C.
 - (b) The Washington Regulated Utility provides billing and collection to CenturyTel Long Distance, LLC (CLD) and, sales and services with respect to CLD Cards, Calling Plans, and 800 Services.
 - (c) Each month CLD shall calculate and remit the compensation due to the Washington Regulated Utility based on agreed upon rates. The Washington Regulated Utility have the right to review these rates at the end of each service year.
 - (d) CLD does not have any loans to the Washington Regulated Utility, nor are there any loans from the Utilities to CLD.
 - (e) CLD does not guarantee any debt of the Washington Regulated Utility, nor are there any debt guarantees from the Utility to CLD.
 - (f) CLD is a wholly owned subsidiary of CenturyLink, Inc. and is a reseller of long distance services.
 - (g) Common directors of CenturyTel Long Distance, LLC and the Washington Regulated Utility as of December 31, 2010, are R. Stewart Ewing, Jr. and Stacey W. Goff.

Common officers of CenturyTel Long Distance, LLC and the Washington Regulated Utility as of December 31, 2010, are Karen A. Puckett, Pres.; R. Stewart Ewing, Jr., Exec. VP & Controller & Treasurer; Stacey W. Goff, Senior VP, Gen. Council, & Assist. Secretary; and Kay C. Buchart, Secretary.