

**Qwest Corporation**  
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Mark S. Reynolds  
Senior Director – Regulatory  
Policy and Law

April 26, 2006

Ms. Carole Washburn  
Executive Secretary  
Washington Utilities and Transportation Commission  
1300 S. Evergreen Park Drive SW  
PO Box 47250  
Olympia, WA 98504-7250

Dear Ms. Washburn:

Pursuant to section 12.0 of Qwest's Performance Assurance Plan (PAP), the attachment contains Qwest's recalculation of the annual cap on total payments to be made by Qwest under the PAP.

If you have any questions, please feel free to call me at 503-242-5089.

Sincerely,



For Mark S. Reynolds  
Senior Director – Regulatory

Attachment

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RECORDS MANAGEMENT

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STATE OF WASH.  
UTIL. AND TRANSP.  
COMMISSION

**Qwest**   
Spirit of Service™

**FCC 43-01 - 2005 w/ no adjustments  
 Net Return Calculation**

Lines	Washington 2005 \$ (000)
1915 + Interstate Net Return	\$145,888
1090 + Total operating revenues	\$790,506
1290 + Other op inc/losses	\$74
1190 - Total operating expenses	\$778,187
1390 - Total non op exp	(\$40,876)
1590 - Fed Income taxes	(\$25,901)
1490 - Total other taxes	\$50,302
<b>= OPAP Net Return</b>	<b>\$174,756</b>

State PAP %age	36%
Annual at State %age, no overlays/adjmts	<b>\$62,912</b>
Monthly	\$5,243