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Mark S. Reynolds
Senior Director – Regulatory
Public Policy



March 19, 2007

Advice No. 3622T

Carole Washburn, Executive Secretary
Washington Utilities and
Transportation Commission
P.O. Box 47250
Olympia, Washington 98504-7250

Dear Ms. Washburn:

Qwest Corporation (Qwest) is forwarding for filing the sheets listed on Attachment A.

This filing reduces the Lakewood, Washington Occupational Effective Tax Rate for Billing from 6.382% to 6%. During research by the Qwest Tax Department on a customer inquiry, it was determined that the Lakewood Municipal Code, Section 3.52.050 does not allow Qwest to pass on the cost of collecting the tax. In order to comply with Lakewood's Municipal Code Qwest must reduce the rate. We are also changing the applicable conditions from 2 and 3 to 1 and 3

Qwest respectfully requests less than statutory consideration of this filing, allowing for an effective date of March 27, 2007.

If you have questions concerning this filing please contact me.

Yours very truly,

Mark Reynolds

Attachments

EXCHANGE AND NETWORK SERVICES
WN U-40

| <u>SECTION</u> | <u>SHEET</u> | <u>REVISION</u> |
|-----------------------|---------------------|------------------------|
| 2 | 70 | 4th |