

Qwest Corporation
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Mark S. Reynolds
Senior Director – Regulatory
Public Policy



October 29, 2010

Advice No. 3671T

David Danner
Executive Director and Secretary
1300 S. Evergreen Park Dr. S.W.
P.O. Box 47250
Olympia, Washington 98504-7250

Dear Mr. Danner:

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

This filing decreases Puyallup, Washington's Occupational Tax Rate and the Effective Tax Rate for billing from 6.0% to 2.2%. Qwest requests an effective date of November 1, 2010. The actual effective date of the tax change, as indicated on the notice from Puyallup, was April 1, 2010. Although Qwest's vendor received the tax rate change notice from Puyallup, miscommunications between Qwest's vendor and the Qwest tax and billing groups resulted in the lapse between the tax rate change effective date and the filing date. Qwest is working with its vendor to determine the cause of the miscommunications and to implement process changes to ensure the problem is corrected. Finally, Qwest will work with Puyallup to ensure that the tax overcharge during the affected billing cycles is resolved.

If you have questions concerning this filing please contact me.

Sincerely,

A handwritten signature in black ink that reads "Mark Reynolds". The signature is written in a cursive, flowing style.

Mark Reynolds

Attachments

EXCHANGE AND NETWORK SERVICES
WN U-40

<u>SECTION</u>	<u>SHEET</u>	<u>REVISION</u>
2	72	8