

Qwest

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January 19, 2005

***Via E-Mail and
Overnight Mail***

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

Re: Docket No. A-021178 - Financial Reporting Rulemaking
Qwest Corporation's Comments on Proposed Rules

Dear Ms. Washburn:

Enclosed is a copy of Qwest Corporation's Comments on Proposed Rules including Exhibits A, B and C. Qwest provides these Comments in response to the Commission's December 23, 2004 Notice. An electronic copy of the Comments will be provided by e-mail.

Sincerely,

Adam L. Sherr

ALS/llw
Enclosure