Qwest

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Lisa A. Anderl

Associate General Counsel Regulatory Law Department

October 11, 2006

Via E-Mail and U.S. 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. UT-051281 – Terry Avenue Building Sale II Verified Statement regarding Sale of Property

Dear Ms. Washburn:

On January 11, 2006, the Commission entered Order No. 2 in the above-referenced docket. Paragraph 10 of that Order requires Qwest to file a verified statement setting forth the disposition of gain or loss on the sale and transfer of the property, including the journal entries, within 30 days after closing the sale.

Attached for filing is the Declaration of Kevin E. MacWilliams, as well as the redacted and unredacted versions of two exhibits showing the final journal entry in the sale of the Terry Avenue building pursuant to the order in UT-051281. Exhibit A is an update to the exhibit filed with our application showing the actual net book value at the time of sale and a summary of the final journal entry recording the sale. Our application provided pro forma estimates. Exhibit B is a copy of the journal entries and a summary by account.

Sincerely,

Lisa A. Anderl

LAA/llw Enclosures