

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION  
COMMISSION

In the Matter of the Application of  
QWEST CORPORATION,  
Applicant,  
Regarding the Sale and Transfer of Property.  
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Docket No. UT-051281

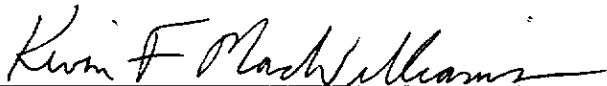
DECLARATION OF KEVIN F.  
MACWILLIAMS

I, Kevin F. MacWilliams, declare as follows:

1. My name is Kevin F. MacWilliams. I am employed by Qwest Corporation as a Lead Analyst in the Finance organization. My business address is 1600 – 7th Ave. Seattle, Washington, 98191.
2. I have reviewed Qwest’s compliance filing in this matter and I affirm that Confidential Exhibits A and B to that filing reflect the detail regarding the disposition of gain or loss on the sale, including the journal entries, as required by paragraph 10 of Order No. 02 in this docket.

I declare under penalty of perjury under the laws of the State of Washington that the foregoing is true and correct to the best of my knowledge.

DATED this 11th day of October, 2006.

  
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Kevin F. MacWilliams

**Qwest**  
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