

1) Book Costs as of 9/12/2006 (Date of Sale):

<u>Account</u>	<u>Account Description</u>	<u>Amount</u>
2111	Telecommunications Plant In Service - Land	264,058
2121	Telecommunications Plant In Service - Buildings	28,680,005
3121.21	Accumulated Depreciation - Buildings	<u>(8,622,870)</u>
	Net Book Value of Building	20,057,135
Total Net Book Value		<u>20,321,193</u>

2) Summary of Journal Entry to record the sale of 1915 Terry Ave. Seattle Land and Building.

<u>Activity</u>	<u>Account</u>	<u>Account Description</u>	<u>FRC</u>	<u>DEBITS</u>	<u>CREDITS</u>
Retire Land:					
	7150.2	Losses from Disposition of Land and Artworks	---	\$ 264,058	
	2111	Telecommunications Plant In Service - Land	20C		\$ (264,058)
Retire Building:					
	3121.21	Accumulated Depreciation - General Support Assets - Large Equip and Other Admin Buildings	110X	\$ 28,250,757	
	2121	Telecom Plant In Service - Large Equip and Other Admin Buildings	110C		\$ (28,250,757)
	3121.21	Accumulated Depreciation - General Support Assets - Building Improvement	310X	\$ 429,249	
	2121	Telecom Plant In Service - Building Improvements – Owned Large Equipment	310C		\$ (429,249)
Record Proceeds: (Proceeds: Gain on Land; Building as Salvage)					
	4360.911	Other Deferred Credits - Other - State Level	---		
	7150.1	Gains from Disposition of Land and Artworks	---		
	3121.21	Accumulated Depreciation - General Support Assets - Large Equip and Other Admin Buildings	110X		

REDACTED

ENTERPRISE SELECTED: USWC - QWEST CORPORATION

ENTP:	USWC	CPIO:	TAPUP	JEO:	WA
BUSINESS YEAR:	2006	BUSINESS MONTH:	10	SEQNUM:	05
ACTY:	0068	PRCSS:	0017	CPIM:	ASSETS
GROUP ID:	200610TUP0020003	ORIGINATOR:	Priscilla LaCour	PHONE:	206-345-1178
RELEASE DATE:	2006-10-09	APPROVER:	,	PHONE:	--
GROUP DESCRIPTION:					

JEC	ADRS	ACCOUNT	EXTC	ACCTST	RCO	RCC	ASPLDT	ASI	JOBNO	REFID	AMT
WA	W00311	2121110C	ABZ	1	TN1401000	TN1401000	1954/01/01		62W8M41	Rebook sale of L&B TAB,	(1,252,110.40)
WA	W00311	2121110C	ABZ	1	TN1401000	TN1401000	1964/01/01		62W8M41	Rebook sale of L&B TAB,	(93,353.11)
WA	W00311	2121110C	ABZ	1	TN1401000	TN1401000	1965/01/01		62W8M41	Rebook sale of L&B TAB,	(55,339.01)
WA	W00311	2121110C	ABZ	1	TN1401000	TN1401000	1966/01/01		62W8M41	Rebook sale of L&B TAB,	(32,735.73)
WA	W00311	2121110C	ABZ	1	TN1401000	TN1401000	1967/01/01		62W8M41	Rebook sale of L&B TAB,	(50,996.70)
WA	W00311	2121110C	ABZ	1	TN1401000	TN1401000	1968/01/01		62W8M41	Rebook sale of L&B TAB,	(50,621.77)
WA	W00311	2121110C	ABZ	1	TN1401000	TN1401000	1969/01/01		62W8M41	Rebook sale of L&B TAB,	(10,679.05)
WA	W00311	2121110C	ABZ	1	TN1401000	TN1401000	1970/01/01		62W8M41	Rebook sale of L&B TAB,	(335,942.72)
WA	W00311	2121110C	ABZ	1	TN1401000	TN1401000	1971/01/01		62W8M41	Rebook sale of L&B TAB,	(34,563.61)
WA	W00311	2121110C	ABZ	1	TN1401000	TN1401000	1972/01/01		62W8M41	Rebook sale of L&B TAB,	(35,719.03)
WA	W00311	2121110C	ABZ	1	TN1401000	TN1401000	1973/01/01		62W8M41	Rebook sale of L&B TAB,	(32,238.46)
WA	W00311	2121110C	ABZ	1	TN1401000	TN1401000	1955/01/01		62W8M41	Rebook sale of L&B TAB,	(3,325.00)
WA	W00311	211120C	ABZ	1	TN1401000	TN1401000	1974/01/01		62W8M41	Rebook sale of L&B TAB,	(247,217.48)
WA	W00311	2121110C	ABZ	1	TN1401000	TN1401000	1974/01/01		62W8M41	Rebook sale of L&B TAB,	(3,164,280.40)
WA	W00311	2121110C	ABZ	1	TN1401000	TN1401000	1975/01/01		62W8M41	Rebook sale of L&B TAB,	(2,149,669.82)
WA	W00311	2121110C	ABZ	1	TN1401000	TN1401000	1976/01/01		62W8M41	Rebook sale of L&B TAB,	(587,329.73)
WA	W00311	2121110C	ABZ	1	TN1401000	TN1401000	1977/01/01		62W8M41	Rebook sale of L&B TAB,	(5,781.17)
WA	W00311	2121110C	ABZ	1	TN1401000	TN1401000	1978/01/01		62W8M41	Rebook sale of L&B TAB,	(382,996.01)
WA	W00311	2121110C	ABZ	1	TN1401000	TN1401000	1979/01/01		62W8M41	Rebook sale of L&B TAB,	(626,759.37)
WA	W00311	2121110C	ABZ	1	TN1401000	TN1401000	1980/01/01		62W8M41	Rebook sale of L&B TAB,	(722,708.56)
WA	W00311	2121110C	ABZ	1	TN1401000	TN1401000	1981/01/01		62W8M41	Rebook sale of L&B TAB,	(678,233.48)
WA	W00311	2121110C	ABZ	1	TN1401000	TN1401000	1982/01/01		62W8M41	Rebook sale of L&B TAB,	(577,441.59)
WA	W00311	2121110C	ABZ	1	TN1401000	TN1401000	1956/01/01		62W8M41	Rebook sale of L&B TAB,	(8,110.36)
WA	W00311	2121110C	ABZ	1	TN1401000	TN1401000	1983/01/01		62W8M41	Rebook sale of L&B TAB,	(325,651.56)
WA	W00311	2121110C	ABZ	1	TN1401000	TN1401000	1984/01/01		62W8M41	Rebook sale of L&B TAB,	(290,409.42)
WA	W00311	2121110C	ABZ	1	TN1401000	TN1401000	1985/01/01		62W8M41	Rebook sale of L&B TAB,	(276,281.10)
WA	W00311	2121110C	ABZ	1	TN1401000	TN1401000	1986/01/01		62W8M41	Rebook sale of L&B TAB,	(506,752.98)
WA	W00311	2121110C	ABZ	1	TN1401000	TN1401000	1987/01/01		62W8M41	Rebook sale of L&B TAB,	(102,220.91)
WA	W00311	2121110C	ABZ	1	TN1401000	TN1401000	1988/01/01		62W8M41	Rebook sale of L&B TAB,	(267,930.25)
WA	W00311	2121110C	ABZ	1	TN1401000	TN1401000	1989/01/01		62W8M41	Rebook sale of L&B TAB,	(1,623,965.92)
WA	W00311	2121110C	ABZ	1	TN1401000	TN1401000	1990/01/01		62W8M41	Rebook sale of L&B TAB,	(143,319.94)
WA	W00311	211120C	ABZ	1	TN1401000	TN1401000	1991/01/01		62W8M41	Rebook sale of L&B TAB,	(16,840.26)
WA	W00311	2121110C	ABZ	1	TN1401000	TN1401000	1991/01/01		62W8M41	Rebook sale of L&B TAB,	(462,952.79)
WA	W00311	2121110C	ABZ	1	TN1401000	TN1401000	1957/01/01		62W8M41	Rebook sale of L&B TAB,	(989,278.34)
WA	W00311	2121110C	ABZ	1	TN1401000	TN1401000	1992/01/01		62W8M41	Rebook sale of L&B TAB,	(19,148.43)
WA	W00311	2121110C	ABZ	1	TN1401000	TN1401000	1993/01/01		62W8M41	Rebook sale of L&B TAB,	(1,833,750.42)
WA	W00311	2121110C	ABZ	1	TN1401000	TN1401000	1994/01/01		62W8M41	Rebook sale of L&B TAB,	(4,733,812.47)
WA	W00311	2121110C	ABZ	1	TN1401000	TN1401000	1995/01/01		62W8M41	Rebook sale of L&B TAB,	(4,008,165.86)
WA	W00311	2121110C	ABZ	1	TN1401000	TN1401000	1996/01/01		62W8M41	Rebook sale of L&B TAB,	(577,630.73)
WA	W00311	2121110C	ABZ	1	TN1401000	TN1401000	1997/01/01		62W8M41	Rebook sale of L&B TAB,	(565,545.83)
WA	W00311	2121110C	ABZ	1	TN1401000	TN1401000	1998/01/01		62W8M41	Rebook sale of L&B TAB,	(97,564.65)
WA	W00311	2121110C	ABZ	1	TN1401000	TN1401000	1999/01/01		62W8M41	Rebook sale of L&B TAB,	(23,575.68)
WA	W00311	2121110C	ABZ	1	TN1401000	TN1401000	2000/01/01		62W8M41	Rebook sale of L&B TAB,	(47,504.68)
WA	W00311	2121110C	ABZ	1	TN1401000	TN1401000	2001/01/01		62W8M41	Rebook sale of L&B TAB,	(44,689.92)
WA	W00311	2121110C	ABZ	1	TN1401000	TN1401000	1958/01/01		62W8M41	Rebook sale of L&B TAB,	(8,306.36)
WA	W00311	2121110C	ABZ	1	TN1401000	TN1401000	2002/01/01		62W8M41	Rebook sale of L&B TAB,	(15,168.92)
WA	W00311	2121110C	ABZ	1	TN1401000	TN1401000	2003/01/01		62W8M41	Rebook sale of L&B TAB,	(18,861.65)
WA	W00311	2121310C	ABZ	1	TN1401000	TN1401000	2003/01/01		62W8M41	Rebook sale of L&B TAB,	(2,161.09)
WA	W00311	2121110C	ABZ	1	TN1401000	TN1401000	2004/01/01		62W8M41	Rebook sale of L&B TAB,	(3,932.89)
WA	W00311	2121310C	ABZ	1	TN1401000	TN1401000	2004/01/01		62W8M41	Rebook sale of L&B TAB,	(427,087.70)
WA	W00311	2121110C	ABZ	1	TN1401000	TN1401000	2005/01/01		62W8M41	Rebook sale of L&B TAB,	(327,307.99)
WA	W00311	71502000	CY1		TN1401000	TN1401000			62W8M41	Rebook sale of L&B TAB,	264,057.74
WA	W00311	31212100110X	AB9		TN1401000	TN1401000			62W8M41	Rebook sale of L&B TAB,	28,250,756.57
WA	W00311	31212100310X	AB9		TN1401000	TN1401000			62W8M41	Rebook sale of L&B TAB,	429,248.79
WA	W00311	43609110	CY1		TN1401000	TN1401000			62W8M41	Rebook sale of L&B TAB,	
WA	W00311	2121110C	ABZ	1	TN1401000	TN1401000	1960/01/01		62W8M41	Rebook sale of L&B TAB,	(8,723.23)
WA	W00311	71501000	CY1		TN1401000	TN1401000			62W8M41	Rebook sale of L&B TAB,	
WA	W00311	31212100110X	631		TN1401000	TN1401000			62W8M41	Rebook sale of L&B TAB,	
WA	W00311	2121110C	ABZ	1	TN1401000	TN1401000	1961/01/01		62W8M41	Rebook sale of L&B TAB,	(28,092.69)
WA	W00311	2121110C	ABZ	1	TN1401000	TN1401000	1962/01/01		62W8M41	Rebook sale of L&B TAB,	(6,236.02)
WA	W00311	2121110C	ABZ	1	TN1401000	TN1401000	1963/01/01		62W8M41	Rebook sale of L&B TAB,	(3,039.86)

TOTAL DEBIT: [REDACTED]
 TOTAL CREDIT: [REDACTED]

REDACTED

Confidential per WAC 480-07-160

ENTERPRISE SELECTED: USWC - QWEST CORPORATION

Redacted

ENTP: USWC CPIO:
 BUSINESS YEAR: 2006 BUSINESS MONTH:
 ACTY: 0068 PRCS:
 GROUP ID: 200610TUP0020003 ORIGINATOR: Summarize Journal Entry Detail:
 RELEASE DATE: 2006-10-09 APPROVER:
 GROUP DESCRIPTION:

JEC	ADRS	ACCOUNT	Retire Land			Retire Building			Record Proceeds: Gain on Land; Building Salvage)		
			211120C	71502000	2121110C	2121310C	31212100110X	31212100310X	43609110	71501000	31212100110X
WA	W00311	2121110C			(1,252,110.40)						
WA	W00311	2121110C			(93,353.11)						
WA	W00311	2121110C			(55,339.01)						
WA	W00311	2121110C			(32,735.73)						
WA	W00311	2121110C			(50,996.70)						
WA	W00311	2121110C			(50,621.77)						
WA	W00311	2121110C			(10,679.05)						
WA	W00311	2121110C			(335,942.72)						
WA	W00311	2121110C			(34,563.61)						
WA	W00311	2121110C			(35,719.03)						
WA	W00311	2121110C			(32,238.46)						
WA	W00311	2121110C			(3,325.00)						
WA	W00311	211120C	(247,217.48)								
WA	W00311	2121110C			(3,164,280.40)						
WA	W00311	2121110C			(2,149,669.82)						
WA	W00311	2121110C			(587,329.73)						
WA	W00311	2121110C			(5,781.17)						
WA	W00311	2121110C			(382,996.01)						
WA	W00311	2121110C			(626,759.37)						
WA	W00311	2121110C			(722,708.56)						
WA	W00311	2121110C			(678,233.48)						
WA	W00311	2121110C			(577,441.59)						
WA	W00311	2121110C			(8,110.36)						
WA	W00311	2121110C			(325,651.56)						
WA	W00311	2121110C			(290,409.42)						
WA	W00311	2121110C			(276,281.10)						
WA	W00311	2121110C			(506,752.98)						
WA	W00311	2121110C			(102,220.91)						
WA	W00311	2121110C			(267,930.25)						
WA	W00311	2121110C			(1,623,965.92)						
WA	W00311	2121110C			(143,319.94)						
WA	W00311	211120C	(16,840.26)								
WA	W00311	2121110C			(462,952.79)						
WA	W00311	2121110C			(989,278.34)						
WA	W00311	2121110C			(19,148.43)						
WA	W00311	2121110C			(1,833,750.42)						
WA	W00311	2121110C			(4,733,812.47)						
WA	W00311	2121110C			(4,008,165.86)						
WA	W00311	2121110C			(577,630.73)						
WA	W00311	2121110C			(565,545.83)						
WA	W00311	2121110C			(97,564.65)						
WA	W00311	2121110C			(23,575.68)						
WA	W00311	2121110C			(47,504.68)						
WA	W00311	2121110C			(44,689.92)						
WA	W00311	2121110C			(8,306.36)						
WA	W00311	2121110C			(15,168.92)						
WA	W00311	2121110C			(18,861.65)						
WA	W00311	2121310C				(2,161.09)					
WA	W00311	2121110C			(3,932.89)						
WA	W00311	2121310C				(427,087.70)					
WA	W00311	2121110C			(327,307.99)						
WA	W00311	71502000		264,057.74							
WA	W00311	31212100110X					28,250,756.57				
WA	W00311	31212100310X						429,248.79			
WA	W00311	43609110									
WA	W00311	2121110C			(8,723.23)						
WA	W00311	71501000									
WA	W00311	31212100110X									
WA	W00311	2121110C			(28,092.69)						
WA	W00311	2121110C			(6,236.02)						
WA	W00311	2121110C			(3,039.86)						

TOTAL DEBIT: (264,057.74) 264,057.74 (28,250,756.57) (429,248.79) 28,250,756.57 429,248.79
 TOTAL CREDIT: - - - - -

REDACTED

REDACTED

Confidential per WAC 480-07-160