** BEGIN CONFIDENTIAL

Qwest Corporation Washington Intrastate Return on Rate Base

REDACTED

END CONFIDENTIAL **

Q. WHAT DOES THE LOWER LINE ON THE GRAPH REPRESENT?

A. The lower line on the graph represents the return on rate base on the FCC reporting (MR) basis of accounting and without any Commission Basis adjustments.

Q. WHAT DOES THE UPPER LINE ON THE GRAPH REPRESENT?

A. The upper line represents the effect of four Washington jurisdictional (JR) accounting differences and eight Commission Basis adjustments. The following table sets forth the effect of the four JR accounting differences and the eight Commission Basis adjustments. ** BEGIN CONFIDENTIAL

	2005 Return on Rate Base
MR Basis	Redacted
JR Accounting Differences	Redacted
Commission Basis Adjustments	Redacted
Commission Basis	Redacted

END CONFIDENTIAL **