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August 27, 2002

Ms. Marlene H. Dortch
Secretary
Federal Communications Commission
445 Twelfth Street, S.W., Room TWB-204
Washington, D.C. 20554

Re: *Application by Qwest Communications International, Inc. for
Authorization To Provide In-Region InterLATA Services in the States of
Colorado, Idaho, Iowa, Nebraska, and North Dakota* (Dkt. No. 02-148)

*Application by Qwest Communications International, Inc. for
Authorization To Provide In-Region InterLATA Services in the States of
Montana, Utah, Washington, and Wyoming* (Dkt. No. 02-189)

Dear Ms. Dortch:

As requested by the Staff, enclosed are the following documents:

1. Revised version of paragraph 29(a) of the June 13, 2002 Declaration of Judith L. Brunsting (Dkt. No. 02-148) with attached verification.
2. Revised version of paragraph 29(a) of the July 12, 2002 Declaration of Judith L. Brunsting (Dkt. No. 02-189) with attached verification.
3. Revised version of paragraph 48 of the June 13, 2002 Declaration of Marie E. Schwartz (Dkt. No. 02-148) with attached verification.
4. Revised version of paragraph 47 of the July 12, 2002 Declaration of Marie E. Schwartz (Dkt. No. 02-189) with attached verification.

Marlene H. Dortch
Secretary
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These documents are provided as a follow-up to the August 26, 2002, verified letter of Mr. Oren G. Shaffer, filed in the above-captioned dockets yesterday as an attachment to the Letter of Mr. R. Steven Davis of the same date. No language in the attached paragraphs, or elsewhere in these declarations, is modified or deleted. The attached paragraphs contain additional language consistent with the letter of Mr. Shaffer, and for the reasons stated therein. For the convenience of the Commission, additional copies of the paragraphs marked to show changes are provided as well. If any questions arise in connection with this matter, please contact the undersigned.

Respectfully submitted,



Peter A. Rohrbach
Douglas A. Klein
Attorneys for Qwest Communications
International Inc.

Enclosures

**Before the
FEDERAL COMMUNICATIONS COMMISSION
Washington, DC 20554**

In the Matter of)	
)	
Qwest Communications)	WC Docket No. 02-148
International Inc.)	
)	
Consolidated Application for Authority)	
to Provide In-Region, InterLATA Services)	
in Colorado, Idaho, Iowa, Nebraska)	
and North Dakota)	

DECLARATION OF JUDITH L. BRUNSTING

**Section 271(d)(3)(B)
Compliance with Section 272 by the 272 Affiliate**

29. Section 272(b)(2) requires the 272 Affiliate to maintain books, records, and accounts separate from the books, records, and accounts of the BOC.

Several facts show that the 272 Affiliate satisfies this provision:

- a. The 272 Affiliate follows Generally Accepted Accounting Principles (“GAAP”), as adopted by the FCC in Docket 96-150. GAAP requires accrual accounting, which is the practice followed by the 272 Affiliate. The 272 Affiliate’s books, records, and accounts are maintained in accordance with GAAP and consolidated into Qwest Communications International Inc.’s financials. Qwest Communications International Inc. is a publicly held corporation subject to federal securities statutes and reports its financial activities in accordance with GAAP. QCII is unable to certify its current financials because the beginning balances for the current quarter are derived from prior quarters and must include a cumulative effect with respect to data for *past* matters requiring a restatement of QCII’s financial reports. This inability to certify current financial statements does not indicate any issue with the manner in which QCC and QC are conducting business today or accounting for transactions on a going-forward basis. None of the past matters under review are transactions between QCC and QC. *See also* the verified letter of Oren G. Shaffer, dated August 26, 2002, that addresses the issue of restatement of financials as it relates to GAAP compliance for the 272 Affiliate.

VERIFICATION

I declare under penalty of perjury that the foregoing is true and correct, and that my June 13, 2002, declaration filed in this docket is true and correct.

Executed on August 27, 2002.


Judith L. Brunsting

**Before the
FEDERAL COMMUNICATIONS COMMISSION
Washington, DC 20554**

In the Matter of)	
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International Inc.)	
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Consolidated Application for Authority)	
to Provide In-Region, InterLATA Services)	
in Montana, Utah, Washington,)	
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Judith L. Brunsting

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DECLARATION OF MARIE E. SCHWARTZ

Section 271(d)(3)(B)
Compliance with Section 272 by the BOC

48. The BOC follows Generally Accepted Accounting Principles (“GAAP”), including accrual accounting, to properly record expenses in the period incurred. The audit opinion of Qwest’s external auditors, Arthur Andersen, L.L.P. (“Arthur Andersen”) confirms that the BOC follows GAAP in all material respects. See Exhibit MES-272-6, the Report of Independent Public Accountants filed with the Qwest Corporation Annual Report 10-K for year 2001. The BOC also follows regulatory accounting rules as required by the FCC. The BOC’s books, records, and accounts are maintained in accordance with USOA, Part 32.27, and Part 64.901, Allocation of Costs. In the past, the FCC’s Part 64 and CAM audits have never reported a finding that the BOC was not following GAAP. Annual reports are filed publicly via the FCC’s Automated Reporting Management Information System (“ARMIS”) and are accompanied by the report of independent accountants, Arthur Andersen, which also has found no material departures from GAAP.¹ The Report of Independent Public Accountants that was filed with the FCC ARMIS 43-03 report for 2001 is attached as Exhibit MES-272-7. QCII is unable to certify its current financials because the beginning balances for the current quarter are derived from prior quarters and must include a cumulative effect with respect to data for *past* matters requiring a restatement of QCII’s financial reports. As part of an ongoing

^{1/} In *Comprehensive Review of the Accounting Requirements and ARMIS Reporting Requirements for Incumbent Local Exchange Carriers: Phase I*, Report and Order, CC Docket No. 99-253, FCC 00-78, 15 FCC Rcd 8690 (rel. Mar. 8, 2000), the FCC gave carriers the option of choosing an attest examination or financial audit every two years covering the prior two-year period. The rules became effective September 28, 2000. See 65 Fed. Reg. 58,661 (2000). Thus, the audit

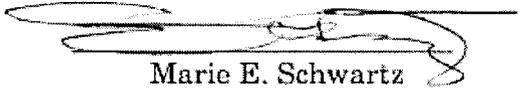
review, we are analyzing whether any adjustment to QC's past financial statements is necessary. This inability to certify current financial statements does not indicate any issue with the manner in which QC is conducting business today or accounting for transactions on a going-forward basis. None of the past matters under review are transactions between QCC and QC. *See also* the verified letter of Oren G. Shaffer, dated August 26, 2002, that addresses the issue of restatement of financials as it relates to GAAP compliance for the BOC.

engagement for the year 2000 was combined with 2001 and the report was issued in 2002.

VERIFICATION

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Marie E. Schwartz

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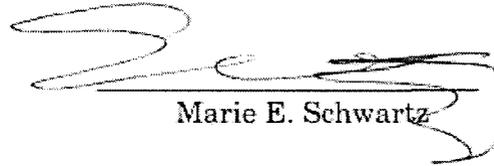
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Marie E. Schwartz