

November 22, 2002

EX PARTE

Ms. Marlene Dortch  
Secretary  
Federal Communications Commission  
445 Twelfth Street, S.W.  
Washington, D.C. 20554

Re: WC Docket No. 02-314 – Application of Qwest Communications International Inc. for Authorization to Provide In-Region, InterLATA Service in the States of Colorado, Idaho, Iowa, Montana, Nebraska, North Dakota, Utah, Washington, and Wyoming

Dear Ms. Dortch:

Please include the attached letter from KPMG LLP dated November 22, 2002, in the record for FCC WC Docket No. 02-314.

If you have any questions feel free to call Jim Bickell, Partner, KPMG Denver Office at (650) 302-4221.

Respectfully submitted,

**KPMG LLP**

Cc: Bill Johnston  
Mark Stephens (FCC)

November 22, 2002

To the Management of  
Qwest Communications International Inc. and the Federal  
Communications Commission:

KPMG LLP issued a report entitled "Independent Accountants' Report" to the management of Qwest Communications International Inc. and the Federal Communications Commission (FCC), dated September 4, 2002. This report refers to a review of management's assertion regarding the evaluation of certain accounting transactions identified by Qwest Communications International Inc. and the determination that such accounting transactions are not direct affiliate transactions between Qwest Corporation (QC) and Qwest Communications Corporation (QCC), or are direct affiliate transactions between QC and QCC and have been accounted for in accordance with C.F.R. Section 32.27. The accountants' report indicates that the review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We understand that on September 4, 2002 this report was included in FCC WC Docket No.'s 02-148 and 02-189, (the only dockets in which QCC was designated as the 272 subsidiary) relating to Qwest's 271 applications. We also understand that both dockets have been terminated. In addition, we understand that this report was incorporated by reference into FCC WC Docket No. 02-314 on September 30, 2002.

Subsequent to issuance of the accountants' report, we determined that the standards referred to above do not provide for the provision of a review-level service in these instances. For that reason, KPMG LLP hereby advises you that the aforementioned accountants' report is no longer to be relied upon by any party effective with the date of this letter.

We request that Qwest Communications International Inc. and the Federal Communications Commission advise those parties that have received a copy of KPMG LLP's accountants' report dated September 4, 2002, and which you believe are relying on – or are likely to rely on – management's assertion and the related accountants' report, of our notification to you that the accountants' report should no longer be relied upon.

Please acknowledge receipt of this letter by signing and returning the duplicate to KPMG LLP.

**KPMG LLP**

Cc: Bill Johnston  
Mark Stephens (Federal Communications Commission)

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**Acknowledged**

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**Date**