



**Qwest**  
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**R. William Johnston**  
Vice President – Assistant Controller

October 31, 2003

**EX PARTE**

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

**Re: Application of Qwest Communications International Inc. for  
Authority to Provide InterLATA Interexchange Services in the State  
of Arizona – WC Docket No. 03-194**

Dear Ms. Dortch:

In the above-referenced Application Qwest Communications International Inc. ("QCII") has requested authority under Section 271 of the Telecommunications Act to provide interLATA interexchange services in Arizona. As part of that Application, Qwest indicated that it would provide such services through two separate affiliates under Section 272. One, Qwest LD Corp. ("QLDC"), already is providing interLATA services in the other 13 states in Qwest's region. The second, Qwest Communications Corporation ("QCC") has deferred provision of interLATA service in those states pending QCII's filing of its consolidated financial statements for 2002, 2001 and 2000 with the Securities and Exchange Commission which has been delayed due to an ongoing restatement process.

Qwest provided extensive evidence in the Application regarding the current compliance of both QLDC and QCC with the various requirements of Section 272. *See* Application at 104-14; Fay Declaration; Mueller Declaration. However, Qwest advised the Commission that it would not designate QCC as an active Section 272 affiliate until the restatement of QCII's 2001 and 2000 consolidated financial statements was completed and QCC's books, records, and accounts reflected completion of that process. Application at 106-07.

Qwest has completed the restatement of the QCII consolidated financial statements and on October 16, 2003, QCII filed a report with the Securities and Exchange Commission on Form 10-K, which includes audited consolidated financial statements of QCII and subsidiaries as of and for each of the years in the three-year period ended December 31, 2002 reflecting the restatement of the previously reported 2000 and 2001 consolidated financial statements of QCII. KPMG LLP, QCII's independent auditor, has issued its report, dated October 8, 2003, indicating that the consolidated financial statements of QCII and subsidiaries present fairly, in all material respects, the financial position of QCII and subsidiaries as of

December 31, 2002, 2001, and 2000 and the results of their operations and their cash flows for each of the years then ended in conformity with accounting principles generally accepted (GAAP) in the United States of America. See attachment 1. In addition as part of the 2002 QCII Form 10-K, management has provided the certification required by Sections 302 and 906 of the Sarbanes-Oxley Act of 2002, which were filed as exhibits to Qwest's 2002 10-K on October 16, 2003. See attachment 2.

With the issuance of the QCII 10K and the adjustment of the books, records and accounts of QCC to reflect the restatement adjustments, Qwest will now utilize QCC and its nationwide fiber network to provide interLATA interexchange services in the 13 states where Qwest already has authority to do so under Section 271. The books, records and accounts of QCC are being maintained in accordance with GAAP consistent with FCC requirements for a separate affiliate under Section 272. In addition, Qwest intends to provide interLATA services in Arizona through both QLDC and QCC upon grant of this Application.

If any questions arise in connection with this matter, please contact the undersigned.

Respectfully submitted,



R. William Johnston

**Attachments**

cc: Cathy Carpino  
Denise Coca  
Darryl Cooper  
Bill Dever  
Ken Lynch  
Jeremy Marcus  
Steve Morris  
Christi Shewman  
Ryan Harsch  
Gary Remondino  
Janice Myles  
Maureen Scott

## **Attachment 1**

## Independent Auditors' Report

The Board of Directors and Stockholders  
Qwest Communications International Inc.:

We have audited the accompanying consolidated balance sheets of Qwest Communications International Inc. and subsidiaries as of December 31, 2002, 2001, and 2000, and the related consolidated statements of operations, stockholders' (deficit) equity, and cash flows for each of the years then ended. These consolidated financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these consolidated financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Qwest Communications International Inc. and subsidiaries as of December 31, 2002, 2001, and 2000, and the results of their operations and their cash flows for each of the years then ended, in conformity with accounting principles generally accepted in the United States of America.

As discussed in Note 2 to the accompanying consolidated financial statements, effective January 1, 2002, the Company adopted Statement of Financial Accounting Standards No. 142, *Goodwill and Other Intangible Assets*, and Statement of Financial Accounting Standards No. 144, *Accounting for the Impairment or Disposal of Long-Lived Assets*. As discussed in Note 2, effective January 1, 2001, the Company adopted Statement of Financial Accounting Standards No. 133, *Accounting for Derivative Instruments and Hedging Activities*, and effective January 1, 2000, the Company adopted Staff Accounting Bulletin No. 101, *Revenue Recognition in Financial Statements*.

As discussed in Notes 3 and 4 to the accompanying consolidated financial statements, the Company has restated its consolidated balance sheets as of December 31, 2001 and 2000, and the related consolidated statements of operations, stockholders' (deficit) equity, and cash flows for each of the years then ended, which consolidated financial statements were previously audited by other independent auditors who have ceased operations.

/s/ KPMG LLP

Denver, Colorado  
October 8, 2003

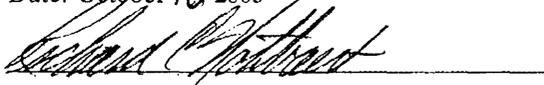
## **Attachment 2**

**CERTIFICATION OF CHIEF EXECUTIVE OFFICER**

I, Richard C. Notebaert, certify that:

1. I have reviewed this annual report on Form 10-K of Qwest Communications International Inc.;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;
4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) for the registrant and have:
  - a) designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
  - b) evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
  - c) disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and
5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):
  - a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and
  - b) any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: October 16, 2003



Richard C. Notebaert

Chairman and Chief Executive Officer

CERTIFICATION OF CHIEF FINANCIAL OFFICER

I, Oren G. Shaffer, certify that:

1. I have reviewed this annual report on Form 10-K of Qwest Communications International Inc.;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;
4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) for the registrant and have:
  - a) designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
  - b) evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
  - c) disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and
5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):
  - a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and
  - b) any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: October 10, 2003

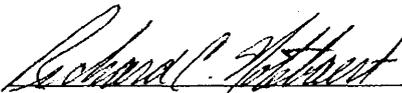


Vice Chairman and Chief Financial Officer

**CHIEF EXECUTIVE OFFICER AND CHIEF FINANCIAL OFFICER CERTIFICATION**

Each of the undersigned hereby certifies, for the purposes of section 1350 of chapter 63 of title 18 of the United States Code, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, in his capacity as an officer of Qwest Communications International Inc. ("Qwest"), that, to his knowledge, the Annual Report of Qwest on Form 10-K for the year ended December 31, 2002, fully complies with the requirements of Section 13(a) of the Securities Exchange Act of 1934 and that the information contained in such report fairly presents, in all material respects, the financial condition and results of operation of Qwest. This written statement is being furnished to the Securities and Exchange Commission as an exhibit to such Form 10-K. A signed original of this statement has been provided to Qwest and will be retained by Qwest and furnished to the Securities and Exchange Commission or its staff upon request.

Dated: October 16, 2003

By:   
Richard C. Notebaert  
Chairman and Chief Executive Officer

Dated: October 16, 2003

By:   
Oren G. Shaffer  
Vice Chairman and Chief Financial Officer