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Philip Grate
Director – State and Federal Affairs

FILED VIA ECFS

July 27, 2010

Ms. Marlene H. Dortch, Secretary
Federal Communications Commission
445 12th Street, S.W.
Washington, DC 20554

RE: *In the Matter of Qwest Corporation Petition for Forbearance from Enforcement of the Commission's ARMIS and 492A Reporting Requirements Pursuant to 47 U.S.C. § 160(c), WC Docket No. 07-204*

Dear Ms. Dortch:

On April 1, 2010, pursuant to WC Docket No. 07-204,¹ Qwest Corporation (Qwest) filed its annual filing of the pole attachment cost data that was previously filed as part of ARMIS 43-01. It was discovered that the data included an inadvertent error regarding joint pole ownership and reported the number of total poles instead of the equivalent number of poles. Therefore, we are refileing the report using the equivalent number of owned poles to be consistent with previous reports. The attached revised report provides pole and conduit rental calculation information for all the states in Qwest's territory.

Please contact me if you have any questions concerning this matter.

Sincerely,

/s/ Philip Grate

cc: Ms. Sharon Gillett, Bureau Chief, Wireline Competition Bureau

Attachment

¹ See *In the Matter of Qwest Corporation Petition for Forbearance from Enforcement of the Commission's ARMIS and 492A Reporting Requirements Pursuant to 47 U.S.C. § 160(c), Memorandum Opinion and Order*, 23 FCC Rcd 18483, 18490-91 ¶¶ 13-14 (2007).

**POLE AND CONDUIT RENTAL CALCULATION INFORMATION
QWEST - 2009**

Financial Information (\$000)

	AZ	CO	ID S	MT	NM	UT	WY	IA	MN	NE	ND	SD	ID N	OR	WA
Telecommunications Plant-in-Service	7,139,768	8,098,819	1,238,877	934,407	2,465,194	2,979,512	851,593	2,413,043	4,977,056	1,595,008	545,107	723,388	79,679	3,234,910	6,006,165
Gross Investment - Poles	62,329	33,876	5,227	7,352	19,217	14,025	8,399	11,858	29,709	805	1,817	3,363	878	38,254	48,666
Gross Investment - Conduit	523,607	437,474	47,679	22,388	113,932	188,611	33,147	98,839	217,163	63,615	16,721	30,170	1,490	301,352	468,834
Accumulated Depreciation - Total Plant-in-Service	5,110,288	5,928,475	948,051	788,288	1,930,390	2,199,207	724,097	1,937,902	3,728,100	1,329,804	467,482	581,963	67,627	2,385,446	4,728,646
Accumulated Depreciation - Poles	74,094	48,671	11,085	12,967	36,849	20,998	14,804	23,854	48,578	2,070	2,925	7,458	1,782	50,667	53,329
Accumulated Depreciation - Conduit	157,325	154,066	19,659	10,388	33,204	55,332	13,076	49,196	98,523	32,277	8,822	13,284	709	105,502	189,477
Depreciation Rate - Poles	7.70	7.20	12.00	10.80	11.80	9.30	7.70	8.00	5.50	11.70	3.70	12.20	12.00	9.30	7.60
Depreciation Rate - Conduit	2.50	2.60	2.60	2.70	2.80	2.50	3.00	2.20	2.30	2.20	2.30	2.40	2.60	2.50	2.80
Net Current Deferred Operating Income Taxes - Poles	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Current Deferred Operating Income Taxes - Conduit	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Current Deferred Operating Income Taxes - Total	(26,065)	(9,662)	(4,466)	(4,939)	(11,739)	(12,364)	(3,720)	(17,782)	(30,534)	(6,957)	2,962	(4,086)	1	(4,084)	(30,745)
Net Non-current Deferred Operating Income Taxes - Poles	(3,223)	(4,776)	(1,928)	(2,042)	(7,160)	(2,367)	(1,018)	(3,955)	(5,192)	(904)	(572)	(1,559)	(422)	(4,172)	(5,470)
Net Non-current Deferred Operating Income Taxes - Conduit	88,557	76,953	7,993	3,937	17,112	32,925	4,814	16,534	37,731	9,604	523	3,946	(333)	58,068	63,306
Net Non-current Deferred Operating Income Taxes - Total	264,373	305,772	(7,454)	10,694	104,320	111,651	7,668	32,062	158,405	4,338	(7,195)	7,533	(3,684)	162,021	120,262
Pole Maintenance Expense	885	1,084	75	155	906	369	69	347	884	105	27	55	4	2,139	1,736
Pole Rental Expense	731	3,444	548	394	4,957	1,549	380	145	1,185	(296)	92	381	0	2,776	3,875
Pole Expense	1,616	4,528	623	549	5,863	1,918	449	492	2,069	(191)	119	436	4	4,915	5,611
Conduit Maintenance Expense	1,880	2,034	66	17	339	294	213	334	1,000	377	41	62	8	1,185	2,001
Conduit Rental Expense	2	0	0	0	0	0	0	21	8	0	0	4	0	0	0
Conduit Expense	1,882	2,034	66	17	339	294	213	355	1,008	377	41	66	8	1,185	2,001
General & Administrative Expense	112,395	144,088	20,085	14,010	40,105	47,443	11,673	40,868	81,729	21,355	7,311	8,768	1,173	51,386	95,320
Operating Taxes	103,378	175,826	43,840	34,248	64,215	73,507	25,234	91,602	75,975	26,401	11,379	6,823	2,842	66,844	97,781
Operational Data (Actual)															
Equivalent Number of Poles	148,884	150,002	26,265	38,461	59,727	57,551	26,687	70,722	131,911	7,119	8,581	15,606	3,244	104,705	146,970
Conduit System Trench Kilometers	7,820	6,532	1,004	447	2,285	3,674	542	1,796	4,186	962	341	694	32	5,185	7,094
Conduit System Duct Kilometers	30,628	28,103	4,533	1,925	7,377	11,859	2,486	9,369	22,591	5,811	1,527	2,984	169	16,746	25,997
Additional Rental Calculation Information	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0