

SUMMARY OF SECTION 272 AFFILIATE TRANSACTIONS

Work Order - Finance Services

Original Summary of Services

Amendment (#10)

For services provided from Qwest Corporation to Qwest LD Corp., a Section 272 affiliate.

Description of Services Provided:

Finance Hourly Rate Services – providing general accounting and business advice for Qwest LD Corp. (QLDC) business transactions. This also includes functional support for finance systems, generating reports, data analysis and cash management processes. Services include pulling data from Peoplesoft Asset Manager to create an access database. Includes development of a methodology for creating detailed asset records. As well as the following services:

- *Federal & State Regulatory Reporting* – analysis & preparation of Federal and State regulatory reports.
- *Universal Service Fund Support* – providing disbursements to customers of the Universal Service Fund (USF), supervision of disbursements and USF consultation, methods and assistance to QLDC as well as interfacing with the Information Technologies personnel to develop requirements for the USF database programs.
- *Tax Accounting* – providing tax support for income tax accounting calculations, consolidations and tax issues.
- *Asset Accounting and Operations* – providing the recording of capital assets, providing the physical inventory, calculating depreciation and meeting all fixed asset tax requirements.
- *Capital Recovery*- providing depreciation parameters, depreciation budgets and advice regarding depreciation issues.
- *Finance Billing Support*-provide Finance support functions for QLDC related to affiliate transactions. This could involve activities such as the calculation of the pricing of services that QLDC will bill, tracking and calculating monthly QLDC billing amounts, generating invoices on behalf of QLDC or other support needed by QLDC.
- *Revenue Operations* – providing support to the migration of QLDC billing systems into the Revenue Journal System. Work includes providing methods and procedures, review of user requirements, functional design meetings, creation of test requirements, validate test output. Ongoing work activities would include initiate and validate table changes and the monitoring of daily production files.

Finance Systems - Accounts Payable Support – providing the processing of employee and vendor invoices and payments and accounts payable reconciliation.

Finance Systems - General Ledger Processing – providing support personnel for the processing and maintenance of the general ledger system.

Provisioning Date: October 01, 2006

Termination Date:

Specific termination date:

Ongoing transactions until cancelled in accordance with Master Services Agreement provision

Special Equipment Used in Providing Service: None

Number of Personnel Used to Provide Each Service: See Pricing Addendum

Type/Title of Personnel Providing Each Service: See Pricing Addendum for Titles of Personnel

Estimated Length of Time to Complete Transaction (for specific projects only): N/A

Expected Frequency of Services Provided: See Pricing Addendum

Pricing: See Pricing Addendum for the actual prices charged.

Approved By:

Qwest Corporation

Signed: William J Grundy

Printed Name: William J Grundy

Title: Lead Fin/Bus Analyst

Date: 9/28/06

Qwest LD Corp.

Signed: Dan Willis

Printed Name: Dan Willis

Title: Director Finance

Date: 9/27/06

Comments: *Amendment Ten to the Finance Services Work Order replaces Amendment Nine to the Finance Services Work Order and the related Pricing Addendum in their entirety. Amendment Ten updates the rates used to affiliate bill for Finance services.*

Finance Services
Amendment 10 – QLDC Pricing Addendum
Provisioning Date: October 01, 2006

A. Finance Hourly Rates - General Services

<i>Service</i>	<i>Employee Title & Salary Level Wage Scale</i>	<i>Number of QC Employees</i>	<i>Rate/ Unit</i>	<i>Pricing Methodology (Tariff, PFR, PCP, FDC, FMV)ⁱ</i>	<i>Frequency of Service (Daily, Monthly, Occasionally)ⁱⁱ</i>
General Finance Services Per Hourly Rates	Grade I07	1-5	\$247.56 Per Hour	PCP	Daily
General Finance Services Per Hourly Rates	Grade I06	1-10	\$200.24 Per Hour	PCP	Daily
General Finance Services Per Hourly Rates	Grade I05	1- 20	\$160.19 Per Hour	PCP	Daily
General Finance Services Per Hourly Rates	Grade I04	1- 20	\$131.03 Per Hour	PCP	Daily
General Finance Services Per Hourly Rates	Grade I03	1-20	\$106.94 Per Hour	PCP	Daily
General Finance Services Per Hourly Rates	Grade I02	1-20	\$84.79 Per Hour	PCP	Daily
General Finance Services Per Hourly Rates	Grade I01	1-20	\$66.18 Per Hour	PCP	Daily
General Finance Services Per Hourly Rates	Grade M04	1-5	\$332.51 Per Hour	PCP	Daily
General Finance Services Per Hourly Rates	Grade M03	1- 5	\$247.73 Per Hour	PCP	Daily
General Finance Services Per Hourly Rates	Grade M02	1-10	\$190.54 Per Hour	PCP	Daily
General Finance Services Per Hourly Rates	Grade M01	1-10	\$134.10 Per Hour	PCP	Daily

General Finance Services Per Hourly Rates	Customer Data Technician/ Wage Scale 1	1-5	\$98.88 Per Hour	PCP	Daily
General Finance Services Per Hourly Rates	Facilities Specialist/ Wage Scale 2	1-5	\$94.926 Per Hour	PCP	Daily
General Finance Services Per Hourly Rates	Analysis Clerk Specialist/ Wage Scale 3	1-5	\$87.58 Per Hour	PCP	Daily
General Finance Services Per Hourly Rates	Analytical Assistant/ Wage Scale 4	1-20	\$81.89 Per Hour	PCP	Daily
General Finance Services Per Hourly Rates	Analytical Assistant/ Wage Scale 5	1-20	\$77.73 Per Hour	PCP	Daily
General Finance Services Per Hourly Rates	Technical Clerk/ Wage Scale 6	1-20	\$76.88 Per Hour	PCP	Daily
General Finance Services Per Hourly Rates	Information Specialist/ Wage Scale 7	1- 20	\$72.57 Per Hour	PCP	Daily
General Finance Services Per Hourly Rates	Data Specialist/ Wage Scale 8	1-20	\$69.12 Per Hour	PCP	Daily
General Finance Services Per Hourly Rates	Credit Consultant/ Wage Scale M	1- 20	\$75.95 Per Hour	PCP	Daily

B. Finance Systems

<i>Service</i>	<i>Employee Title & Salary Level Wage Scale</i>	<i>Number of QC Employees</i>	<i>Rate/ Unit</i>	<i>Pricing Methodology (Tariff, PFR, PCP, FDC FMV)¹</i>	<i>Frequency of Service (Daily, Monthly, Occasionally)</i>
Finance Systems/ Payroll Processing, Accounts Payable Processing, General Ledger Processing, Affiliate Invoice Processing	Finance Assistant G-04, G-05; Finance Clerk G-04, G-05; Data Specialist G-08 Finance Analyst I-03, I-04, I-05; Finance Supervisor M-01; Finance Manager M-02; Software Engineer I-03, I-04-I-05,I-06	1-137	\$0.1674 Per Transaction	PCP	Daily

ⁱ Pricing methodologies include Tariff or Publicly Filed Rate (PFR); Prevailing Company Price (PCP); and higher/lower of Fully Distributed Cost (FDC) or Fair Market Value (FMV). FDC includes the cost of materials (unless they were paid for by the affiliate) and all direct and indirect miscellaneous and overhead costs for goods and services.

ⁱⁱ As indicated in Cost Allocation Manual (CAM).