

BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF COLORADO
PROCEEDING NO. 14X-XXXXT

IN THE MATTER OF THE PETITION OF QWEST CORPORATION DBA CENTURYLINK QC FOR A
WAIVER OF CERTAIN REQUIREMENTS CONCERNING ITS ANNUAL REPORT

STIPULATION AND SETTLEMENT AGREEMENT

This Stipulation and Settlement Agreement ("Agreement") is entered into by and among CenturyLink Corporation ("CenturyLink"), the Colorado Office of Consumer Counsel ("OCC"), and the Staff of the Colorado Public Utilities Commission ("Staff") (collectively "Settling Parties"). This Agreement sets forth the terms and conditions by which the Settling Parties have mutually agreed to resolve certain issues in the above-captioned proceeding.

RECITALS

A. On March 14, 2014, CenturyLink filed a Motion for a Waiver of the reports outlined below. CenturyLink seeks a waiver of the requirement that it file these reports as part of its annual report to the Commission. The obligation to file the annual reports is pursuant to rule 4 CCR 723-2-2006(a) and 4CCR 723-2-2410(b). The Settling Parties have engaged in discussions in order to develop a list of the information CenturyLink will be required to provide in future years in its annual report beginning with the annual report for calendar year 2013. In this Agreement, the Settling Parties have memorialized (1) a list of reports that will be eliminated beginning with CenturyLink QC's annual report for calendar year 2013; and (2) a list of the information CenturyLink will be required to provide for 2013 and future years in its annual report. The Settling Parties believe that this Agreement is in

the public interest, as more fully explained below.

AGREEMENT

WHEREFORE, the Settling Parties agree and stipulate as follows:

1. CenturyLink's obligation to file the outlined reports in this paragraph 1, below, is terminated. The following reports shall be eliminated beginning with its annual report for calendar year 2013 and continuing until otherwise ordered by the Commission:

Item	Report Description	Origin of Requirement	Waiver or Variance	Agreements
1	Identification of any significant transactions impacting separated results	Proceeding 06V-170T, Decision No. C07-0128, Stipulation and Settlement Agreement, para 1(A).	Waive	Discontinue. ROR Regulation. This analysis while necessary for determining ROR regulation intrastate Revenue requirement adjustments is not necessary for monitoring QC operations. NOTE: This Information is not required of CO CLECs or ILECs.
2	State Deregulated Results of Operations (output report from the separate report required by 4 CCR 723-2-2410) (confidential)	Proceeding 06V-170T, Decision No. C07-0128, Stipulation and Settlement Agreement, para 1(A).	Waive	Discontinue. This is a report taken from the separate Appendix B filing. There is no need for duplicate reporting.
3	Headquarters Prorate Allocation Methods	Proceeding 06V-170T, Decision No. C07-0128, Stipulation and Settlement Agreement, para 1(B).	Waive	Discontinue. ROR Regulation. This data while perhaps helpful for determining ROR regulation intrastate Revenue Requirement adjustments is not required for monitoring QC operations. NOTE: This information is not required of CO CLECs or ILECs.

Item	Report Description	Origin of Requirement	Waiver or Variance	Agreements
4	Headquarters Prorate Percentages	Proceeding 06V-170T, Decision No. C07-0128, Stipulation and Settlement Agreement, para 1(B).	Waive	Discontinue. ROR Regulation. This data while perhaps helpful for determining ROR regulation Intrastate Revenue Requirement adjustments is not required for monitoring QC operations. NOTE: This information is not required of CO CLECs or ILECs.
5	Revenue Multiplier	Proceeding 06V-170T, Decision No. C07-0128, Stipulation and Settlement Agreement, para 1(C).	Waive	Discontinue. ROR Regulation. This analysis while necessary for determining ROR regulation Intrastate Revenue Requirements is not required for monitoring QC operations. NOTE: This information is not required of CO CLECs or ILECs.
6	Qwest Corporation Capital Structure	Proceeding 06V-170T, Decision No. C07-0128, Stipulation and Settlement Agreement, para 1(D).	Waive	Discontinue. ROR Regulation. This analysis while necessary for determining ROR regulation intrastate Revenue Requirements is not required for monitoring QC operations. NOTE: This information is not required of CO CLECs or ILECs.
7	Pension Asset	Proceeding 06V-170T, Decision No. C07-0128, Stipulation and Settlement Agreement, para 1(E).	Waive	Discontinue. ROR regulation. This was a rate case adjustment previously provided in Appendix A. No longer applicable post-merger; see 2012 AR filing which reads: Following the merger of Qwest with CenturyLink, the parent corporation has assumed responsibility as the primary obligor on and beneficiary of liabilities and assets associated with pensions and postretirement benefits. Accordingly, Qwest Corporation no longer maintains balances for pension assets and liabilities associated with Other Postretirement Employee Benefits (OPEBs).

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8	Advertising Expense, accounts 6722.2, .3, .9	Proceeding 06V-170T, Decision No. C07-0128, Stipulation and Settlement Agreement, para 1(F).	Waive	<p>Discontinue.</p> <p>ROR regulation. This was a rate case adjustment previously provided in Appendix A. Proceeding 06V-170T waived the annual filing of a fully adjusted intrastate test year revenue requirement (Appendix A) and created replacement reports.</p> <p>The accounts listed do not exist in the CenturyLink Chart of Accounts; corporate advertising is no longer identified in this manner.</p>
9	Charity & Lobbying costs	Proceeding 06V-170T, Decision No. C07-0128, Stipulation and Settlement Agreement, para 1(G).	Waive	<p>Discontinue.</p> <p>ROR regulation. This was a rate case adjustment previously provided in Appendix A. Proceeding 06V-170T waived the annual filing of a fully adjusted intrastate test year revenue requirement (Appendix A) and created replacement reports.</p> <p>Decision No. C07-0128 Stipulation and Settlement Agreement paragraph 1(G): A statement that Qwest Corporation's charity and lobbying expense are booked to Account 7370, non-operating expense, and are not included in operating expense accounts. If Qwest Corporation's charity and lobbying expense are ever booked to an account other than Account 7370, Non-Operating Expense, Qwest will include a statement that indicates the account(s) to which the expenses were booked.</p> <p>CenturyLink accounting does not utilize the accounting system classification scheme (EXTC) that Qwest employed to identify this data.</p>

Item	Report Description	Origin of Requirement	Waiver or Variance	Agreements
10	Equity Allocation Formula	Proceeding 06V-170T, Decision No. C07-0128, Stipulation and Settlement Agreement, para 1(H).	Waive	<p>Discontinue.</p> <p>ROR regulation. This is only needed in a rate case. Additionally, this is a static report; it is the same as provided in Proceeding 06V-170T and does not change year to year. Also, this report references the AR09 Capital Structure report which the parties have agreed to discontinue.</p> <p>Dec. No C07-0128 Stipulation and Settlement Agreement paragraph 1(H): Qwest Corporation's equity allocated to state deregulated products. Qwest Corporation will provide the underlying formula and the sources of the elements of the formula used on the Qwest Corporation earnings statement.</p>

Item	Report Description	Origin of Requirement	Waiver or Variance	Agreements
11	Local Revenue	C.R.S. § 40-6-106, C.R.S. § 40-6-107, (Bill Steele letter of 11/17/1994, item #4); Proceeding 07V- 505T, Decision No. C08-0081	Waive	<p>Discontinue.</p> <p>This detail data is not required of other carriers. The CenturyLink Chart of Accounts does not contain the same level of detail previously provided by Qwest accounting systems.</p> <p>Attachment 1 to Qwest application in Proceeding 07V- 505T is Bill Steele letter of 11/17/1994, Item #4 reads;</p> <p>4) For basic area revenue (Account 5001) in the [unreadable] and Colorado total state and intrastate reports, basic local service revenues broken out by residential and business classifications.</p> <p>For rent revenue (Account 5240) a break out by sub accounts 5240.1 through 5240 total state and intrastate amounts.</p> <p>Proceeding 07V- 505T provided the format of the report; see Item 7 on page 7 of Qwest's application and Attachment 3. This was a "canned" report routinely generated by Qwest's accounting system and has no equivalent in the CenturyLink accounting system; as such it is necessary to manually create this report.</p>
12	Miscellaneous Revenue	C.R.S. § 40-6-106, C.R.S. § 40-6-107, (Bill Steele letter of 11/17/1994, item #4); Proceeding 07V- 505T, Decision No. C08-0081	Waive	<p>Discontinue.</p> <p>This detail data is not required of other carriers. The CenturyLink Chart of Accounts does not contain the same level of detail previously provided by Qwest accounting systems.</p> <p>Proceeding 07V- 505T provided the format of the report; see item 7 on page 7 of Qwest's application and Attachment 3. This was a "canned" report routinely generated by Qwest's accounting system and has no equivalent in the CenturyLink accounting system; as such it is necessary to manually create this report.</p>

Item	Report Description	Origin of Requirement	Waiver or Variance	Agreements
13	OPEB (Other Post-Employment Benefits) analysis. <u>This requirement automatically terminated with the filing of the 2009 annual report.</u> Proceeding 93A-440T, Decision C94-206 paragraph 10. Decision No. C94-572 paragraph 4.	Proceeding 93A-440T, Decision No. C94-206	Waive	<p>Discontinue.</p> <p>No longer applicable as expressed on the Annual Report Table of contents; this report ended with the 2009 filing.</p> <p>See Qwest application in Proceeding 09V-146T page 5 which includes the following description for the OPEB report:</p> <p>OPEB (Other Post-Employment Benefits) analysis. <u>This requirement will automatically terminate with the filing of the 2009 annual report.</u> That is the final year of OPEB implementation amortization pursuant to Proceeding 93A-440T, Decision No. C94-206 paragraph 10. Decision No. C94-572 paragraph 4, incorporates by reference paragraph 12 of the Stipulation and Settlement Agreement dated December 10, 1993 that requires annual reporting on OPEBs.</p>
14	LITAP report (confidential)	N/A	Waive	<p>Discontinue.</p> <p>No longer applicable. SB13-194 repealed the Colorado Low-Income Telephone Assistance Program (LITAP). Commission Decision No. R13-1177 In Proceeding 13R-0801T removed LITAP from rules.</p>
15	SEC reports	Rule 2006(b)	Waive	<p>Discontinue.</p> <p>This report provides a link to SEC Edgar database. The parties agree the link is common knowledge and it is unnecessary to report.</p>
16	Affiliate Interest Report	Data request	Waive	<p>Discontinue.</p> <p>ROR Regulation. This data while perhaps helpful for determining ROR regulation Intrastate Revenue Requirement adjustments is not necessary for monitoring QC operations. NOTE: This Information is not required of CO CLECs or ILECs.</p>
	a. Organization Chart	" "	Waive	" " "
	b. Payment Detail	" "	Waive	" " "

Item	Report Description	Origin of Requirement	Waiver or Variance	Agreements
	c. Variance Explanation	" "	Waive	" " "
	d. FCC Cost Allocation Manual, sections IV, V & VI (PDF copy only) <u>This requirement will automatically terminate with the filing of the 2008 annual report.</u>	" "	Waive	No longer applicable; last FCC CAM filed was in 2008 AR. The title of this report in the Table of Contents indicates the filing of this report ended with the 2008 Annual Report.
17	Detailed Separations data (Excel files only, confidential)	Data request	Waive	Discontinue. These are the backup processing files that generate the Separated Results of Operations files produced in AR02 and AR03. No other companies are required to file such information and the reports in AR02 and AR03 are sufficient to monitor operating results.
18	Total Company Balance Sheet (QC) MR2	Decision No. C09-0407, Proceeding 09V-146T	Waive	Discontinue. Total Company QC Balance Sheet replaced an ARMIS report that is no longer prepared; it is <u>not</u> CO specific. The parties agree that the most informed source of total company operating results is publicly available in reports filed with the SEC. See also the agreement to Report AR20 SEC Report above. Note: In Proceeding 07V-505T a variance was granted to replace the CO specific Balance Sheet originally required by Dec. No. 88513 with the "1990s" Separations Reports. In 2009, as follow-up to Proceeding 07V-505T, variance from the ARMIS 43-02 B-1 Balance Sheet (Total Company) was granted and in replacement the company's standard, system generated Balance Sheet (MR2) was to be filed. With the change in accounting systems from Qwest to CenturyLink this report is now manually created; the format of the report may have changed.

Item	Report Description	Origin of Requirement	Waiver or Variance	Agreements
19	Total Company Changes In Telephone Plant (QC) MR2A	Decision No. C09-0407, Proceeding 09V-146T	Waive	<p>Discontinue.</p> <p>Total Company QC TPIS report replaced an ARMIS report that is no longer prepared; it is <u>not</u> CO specific.</p> <p>In 2009 Proceeding 09V-146T, as follow-up to Proceeding 07V-505T, variance from the ARMIS 43-02 B-1 Balance Sheet (Total Company) was granted and in replacement the company's standard, system generated Balance Sheet - Plant Account Detail (MR2A) was to be filed.</p> <p>With the change in accounting systems from Qwest to CenturyLink this report is now manually created; the format of the report may have changed.</p>
20	Total Company Income Statement (QC) MR3	Decision No. C09-0407, Proceeding 09V-146T	Waive	<p>Discontinue.</p> <p>Total Company QC Income Statement replaced an ARMIS report that is no longer prepared; it is <u>not</u> CO specific.</p> <p>The parties agree that the most informed source of total company operating results is publicly available in reports filed with the SEC. See also the agreement to Report AR20 SEC Report above.</p> <p>Note: In Proceeding 07V-505T a variance was granted to replace the CO specific Income Statement originally required by Decision No. 88513 with the "1990s" Separations Reports.</p> <p>In 2009 Proceeding 09V-146T, as follow-up to Proceeding 07V-505T, variance from the ARMIS 43-02 I-1 Income Statement (Total Company) was granted and in replacement the company's standard, system generated Income Statement (MR3) was to be filed.</p> <p>With the change in accounting systems from Qwest to CenturyLink this report is now manually created; the format of the report may have changed.</p>

Item	Report Description	Origin of Requirement	Waiver or Variance	Agreements
21	Access Lines by Customer – Business Switched Single line, Business Switched Other than Payphone, Payphone, Total Switched Access Lines (Business and Residence)	Decision No. C09-0407, Proceeding 09V-146T	Waive	<p>Discontinue.</p> <p>Access Line reporting by Wire Center provided in AR18 is sufficient and the AR28 report provides limited data.</p> <p>In 2009 Proceeding 09V-146T, as follow-up to Proceeding 07V-505T, variance from the ARMIS 43-08 Table III Access Lines by Customer was granted and in replacement the company's company was to provide CO specific data in the format of the ARMIS report.</p> <p>The data is quite limited and provides only Bus counts (Single Line, Other Than Payphone & Payphone) for total CO. Line count detail by wire center is already provided in AR18 above.</p>
22	Proprietary Annual Incidental and DI Minimis Services Report (labeled as Appendix A of the Cost Segregation Manual)	4 CCR 723-2-2403(b) & (c); 4 CCR 723-2-2409(c) & (d).	Waive	<p>Discontinue.</p> <p>The parties agree this report is not relevant to monitoring company pricing under the current AFOR. In the event the Commission should require this information in the future the company will produce the report using the latest current annual data. NOTE: This information is not required of CO CLECs or ILECs.</p> <p>Preparation of this report requires the company to perform an annual special study.</p>

2. CenturyLink shall continue to have the obligation to file the reports listed in this paragraph 2, with modification (if applicable), beginning with the 2013 annual report and continuing until otherwise ordered by the Commission:

Item	Report Description	Origin of Requirement	Waiver or Variance	Agreements
Annually	<i>Due date: as provided in 4 CCR 723-2-2006 & C.R.S. § 40-2-111 (currently April 30, May 1, respectively) and 723-2-2410(b).</i>			
1	DR-0525 Report to CO Dept. of Revenue & confidential reconciliation	C.R.S. § 40-2-111	Continue	
2	Summary Separated Results of Operations, Calendar Year.	Decision 72385 as modified by Decision No. 88513 4/6/1976; Decision No. C07-0128 In Proceeding 06V 170T (eliminated Appendix A & established 1990s reports as replacements)	Continue (with new format)	<p>A new format is necessary as the accounting and Separations systems for QC changed from Qwest to CenturyLink in 2012.</p> <p><i>Agreements to revise Summary Separated Results of Operations report to:</i></p> <p><i>(a) add a single line showing contributions in aid of construction in CenturyLink account 43601000 Contributions to Construction (note, in 2011 there were two lines 55 Avg Land Development Agreement Deposits and 56 Avg Other Special Construction, in 2012 there is only one combined account).</i></p> <p><i>(b) in the Report Description column of the table of contents delete the reference to separately providing the report in Excel format on a confidential basis; the report will only be e-filed in an Excel format on a public basis.</i></p>

Item	Report Description	Origin of Requirement	Waiver or Variance	Agreements
3	Detailed Separated Results of Operations, Calendar Year, containing revenues, expenses, income taxes, investment in plant in service & other. This will be provided in Excel format.	Decision No. 72385 as modified by Decision No. 88513 4/6/1976; Decision No. C07-0128 in Proceeding 06V 170T (eliminated Appendix A & established 1990s reports as replacements)	Continue (with new format)	<p>A new format is necessary as accounting and Separations systems for QC changed from Qwest to CenturyLink in 2012.</p> <p><i>Agreements to revise the Detailed Results of Operations Reports:</i></p> <p>(a) add back account numbers on lines in each Detail Report;</p> <p>(b) add back to Expense Detail Report the split of Depreciation Amortization Expense into Tangible, Intangible and Other;</p> <p>(c) on Revenue Detail Report include in the Total Access Service section a breakout from End User (5081) of FUSF billed to customers and of the CAF funding related ARC charge onto separate new lines.</p> <p>(d) in the Report Description column of the table of contents delete the reference to separately providing the report in Excel format on a confidential basis; the report will only be e-filed in an Excel format on a public basis.</p>
4	Depreciation Reserve	<p>C.R.S. § 40-6-106, C.R.S. § 40-6-107, (Bill Steele letter of 11/17/1994, item #7);</p> <p>Proceeding 07V- 505T, Decision No. C08-0081</p>	Continue (with new format)	<p>Continue.</p> <p>This data is required of other ILECs in the Annual Report Part E.</p>
5	Access Lines by wire center by residence, business, public	C.R.S. § 40-6-106, C.R.S. § 40-6-107	Continue	<p>Continue.</p> <p>Similar to CO Annual Report Part I required of other ILECs.</p> <p>Note: the original reporting request was not identified but data was reported as part of "Additional Reporting" with other data requested by Staff (i.e. Steele 1994 letter).</p>

Item	Report Description	Origin of Requirement	Waiver or Variance	Agreements
6	Construction Report by wire center by class of plant (confidential). This will be provided in Excel format.	Decision No. C00-0041, Proceeding 99A-407T; Decision No. C05-0258, Proceeding 05V-021T; and Proceeding 07V-505T, Decision No. C08-0081	Continue	Continue: Commission Staff has indicated this is an important data source; the company has agreed to continue reporting. Originated with Proceeding 99A-407T (Merger Qwest & US WEST) and was modified in Proceeding 05V-021T to waive the infrastructure audit requirement but continued reporting of construction by wire center. In Proceeding 07V-505T the company sought and a variance approved for a change in the filing date from March 31 to the date of the annual report.
7	OSP Statistics – Cable & Wire – Colorado	Decision No. C09-0407, Proceeding 09V-146T	Continue	Continue. Data is similar in nature to OSP statistics required in CLEC and ILEC Annual Reports. In 2009 Proceeding 09V-146T, as follow-up to Proceeding 07V-505T, variance from the ARMIS 43-08 Table I.A. – OSP Statistics – C&W was granted and in replacement the company was to provide CO specific data in the format of the ARMIS report.
8	Local Switching Access Minutes of Use – Interstate, Intrastate, Originating and Terminating – Colorado	Decision C09-0407, Proceeding 09V-146T	Continue	Continue. Data is similar in nature to data required in ILEC Annual Report. In 2009 Proceeding 09V-146T, as follow-up to Proceeding 07V-505T, variance from the ARMIS 43-08 Table IV – Telephone Calls & Access Minutes was granted and in replacement the company was to provide CO specific data in the format of the ARMIS report.

Item	Report Description	Origin of Requirement	Waiver or Variance	Agreements
9	Headcount at End of Year – Colorado	None – Informal agreement	Continue (with new format)	Continue. Headcount data is required in ILEC Annual Report Part I. CTL no longer maintains the format used in 2011. The parties agree the new reporting format will mirror that in the ILEC Annual Report Part I to provide: (a) Plant Employees, (b) Other Employees, (c) Total.
10	Appendix B – Proprietary Segregated Financial Statements	4 CCR 723-2-2410(b)	Continue	Continue. The company agrees to continue to file the segregation of intrastate operating results between regulated and deregulated intrastate products.
11	Proprietary Cost Segregation Manual	4 CCR 723-2-2407(e); 4 CCR 723-2-2409(a) & (e); 4 CCR 723-2-2463 & 2465.	File only when there are changes	No longer needed on an annual basis. File only if changes in allocation methodologies or allocation processes have occurred.

3. This Agreement is made for settlement purposes only. No Settling Party concedes the validity or correctness of any regulatory principle or methodology directly or indirectly incorporated in this Agreement. Furthermore, this Agreement does not constitute agreement, by any Settling Party, that any principle or methodology contained within this Agreement may be applied to any situation other than the above-captioned proceeding. No precedential effect or other significance, except as may be necessary to enforce this Agreement or a Commission order concerning the Agreement, shall attach to any principle or methodology contained in the Agreement.

4. The Settling Parties will support all aspects of the agreement embodied in this

document in any hearing conducted to determine whether the Commission should approve this Agreement, and/or in any other hearing, proceeding, or judicial review relating to this Agreement or the implementation of its terms and conditions. Each Settling Party also agrees that, except as expressly provided in this Agreement, it will take no action in any administrative or judicial proceeding, or otherwise, which would have the effect, directly or indirectly, of contravening the provisions or purposes of this Agreement. Furthermore, each Settling Party represents that, except as expressly provided in this Agreement, in any proceeding in which this Agreement or its subject matter may be raised by a non-party, it will support the continued effectiveness of this Agreement and its terms and conditions. Without prejudice to the foregoing, the Settling Parties expressly reserve the right to advocate positions different from those stated in this Agreement in any proceeding other than one necessary to obtain approval of, or to implement, this Agreement or its terms and conditions. Nothing in this Agreement shall constitute a waiver by any Settling Party with respect to any matter not specifically addressed in this Agreement.

5. This Agreement shall not become effective and shall be of no force and effect until the issuance of a final Commission order approving this Agreement, which order does not contain any modification of the terms and conditions of this Agreement that is unacceptable to any of the Settling Parties. In the event the Commission modifies this Agreement in a manner unacceptable to any Settling Party hereto, that party may withdraw from the Agreement and shall so notify the Commission and the other Settling Parties to the Agreement in writing within ten (10) days of the date of the Commission order. In the event

a Settling Party exercises its right to withdraw from the Agreement, this Agreement shall be null and void and of no effect and no force in this or any other proceeding.

6. In the event this Agreement becomes null and void or in the event the Commission does not approve this Agreement, this Agreement, as well as the negotiations or discussion undertaken in conjunction with the Agreement, shall not be admissible into evidence in this or any other proceeding.

7. The Settling Parties state that they have reached this Agreement by means of a negotiated process that is in the public interest, and that the results reflected in this Agreement are just, reasonable, and in the public interest. The Settling Parties agree that approval by the Commission of this Agreement shall constitute a determination that the Agreement represents a just, equitable, and reasonable resolution of the issues raised.

Dated: April 3, 2014

**Qwest Corporation dba CenturyLink
QC**

By: 

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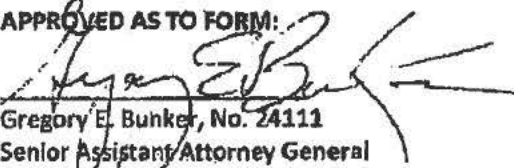
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