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ALSO ADMITTED IN:

UNITED STATES SUPREME COURT
STATE OF ARIZONA
STATE OF OKLAHOMA
STATE OF TEXAS
WASHINGTON, D.C.

April 27, 2005

(Via Email, Fax and First Class Mail)

QWEST PENSION PLAN ADMINISTRATOR
c/o Felicity O'Herron, Senior Director - Employee Benefits
QWEST PENSION PLAN
1801 California St., Suite 900
Denver, CO 80202-2645
Tele: 303-992-6153
Fax: 303-992-3379
Felicity.O'Herron@qwest.com (Felicity O'Herron Esq.)

Re: QWEST PENSION PLAN
Request for Plan Documents and Explanation

Qwest Pension Plan Administrator:

By letter dated September 23, 2004, Mr. Phelps requested various pension plan documents and related government filings. You responded by letter dated October 22, 2004. In your response letter you stated "*Qwest is filing an amended Schedule C to the 2002 Form 5500. Once it has been filed, a copy will be provided to Mr. Phelps.*" On April 8, 2005, you mailed to me a copy of the amended Schedule C, showing revised figures reflecting over \$46 million in payments from the Qwest Pension Plan to numerous 'service providers.'


To say the least, the amended Schedule C report for year 2002 filed on or about March 15, 2005, is quite different from the original report filed on or about October 15, 2003. Indeed, the difference is well over \$10 million! I have attached hereto a spreadsheet (prepared by Qwest retirees) comparing the two Schedule C reports. Mr. Phelps and numerous other Qwest retirees wish to know the reason for all the discrepancies and errors reported on the initial filed report. Of course, the retirees are wondering how so many figures could be so far off and who was being paid to be responsible for keeping track of Qwest Pension Plan payments to 'service providers' during year 2002? Please explain.

Meanwhile, this is a request on behalf of Plan Participant Nelson Phelps for updated information concerning the Qwest Pension Plan. Please treat this as an ERISA Section 104(b)(4), 29 U.S.C. § 1024(b)(4), request for information:

1. All amendments **since October 22, 2004** to the controlling plan document, summary plan description and the trust agreement(s);
2. All agreements **since October 22, 2004** between Qwest and the Communications Workers of America Union concerning pension plan benefits;
3. All resolutions and actions **since October 22, 2004** by the Qwest Board of Directors, the Plan Design Committee, the Qwest Employee Benefits Committee and Qwest Pension Plan administrators concerning the Qwest Pension Plan and the trusts;
4. All *other* amendments not yet produced to Mr. Phelps to the Qwest Pension Plan Administrator's Form 5500, and all schedules, exhibits and attachments thereto, for year **2002**, as filed with the Internal Revenue Service and Department of Labor; and
5. All amendments to the Qwest Pension Plan Administrator's Form 5500, and all schedules, exhibits and attachments thereto, for year **2003**, as filed with the Internal Revenue Service and Department of Labor; and
6. All other documents created **since October 22, 2004** under which the Qwest Pension Plan is established and operated within the meaning of ERISA Section 104(b)(4), including asset allocation policy/guidelines and investment policy/guidelines.

Of course, all such documentation can be sent to me in electronic form, especially the Form 5500, which is the preferred manner of delivery. Thank you.

Sincerely,



Curtis L. Kennedy

Attachment: (Spreadsheet comparing Schedule C Reports for Year 2002)
c: Nelson Phelps
Association of U S WEST Retirees

QWEST PENSION PLAN
Pension Monies Paid To "Service Providers"
As Reported On Form 5500 Schedule C
For Year 2002

Name of Service Provider	Payments as reported on Form 5500 filed on October 15, 2003	Payments as reported on Form 5500 filed on March 15, 2005	Net Difference
Watson Wyatt & Company	7,890,564	11,704,872	3,814,308
Mellon Trust of New England	None	3,444,699	0
Mellon Global Securities Lending	1,361,256	None	0
Capital Guardian Trust Company	1,763,548	3,094,971	1,331,423
Blackstone Alternative Asset Mgmt.	3,038,889	2,927,605	-111,284
Qwest Communications International	841,030	2,285,518	1,444,488
Oaktree Capital Management	1,222,980	1,737,087	514,107
Mellon Capital Management	3,369,279	1,666,271	-1,703,008
Lehman Brothers	1,571,172	1,571,172	0
UBS Global Asset Management	None	1,561,095	1,561,095
TCW Management Company	None	1,486,241	1,486,241
W.R. Huff Asset Management	687,473	1,267,927	580,454
Brinson Partners, Inc.	1,214,676	None	0
Banker Trust	None	934,713	934,713
Jennison Associates	609,905	908,550	298,645
Morgan Stanley Asset Management	896,126	896,126	0
TCW Management Company	884,849	None	0
J P Morgan	384,481	861,141	476,660
Schroder Investment Management	655,543	836,993	181,450
Bridgewater Associates	583,814	732,426	148,612
Deutsche Bank	613,569	613,569	0
Matlin Patterson Management	601,392	None	-601,392
Met Life	558,202	529,332	-28,870
Mellon Bond Associates	None	511,479	511,479
PRISA Management	499,205	499,205	0
NISA Investment Advisors	384,330	496,026	111,696
GS Private Equity Partners	487,505	487,505	0
New Asia East Investment Fund	417,413	417,413	0
Cypress Merchant Banking II	473,228	382,500	-90,728
North Castle Partners II LLP	None	381,116	0
BRERA Capital Partners LP	372,815	372,815	0
Marsh, USA, Inc.	None	351,000	0
North Castle Partners III LP	726,531	345,415	-381,116
Thomas H. Lee Equity Fund V LP	367,031	334,350	-32,681
Westridge Capital	299,780	331,798	32,018
Pegasus Partners II LP	306,796	306,796	0
CB Richard Ellis Management	292,398	292,398	0
GS Vintage Fund Offshore II	414,856	281,337	-133,519
Three Cities Fund II LP	262,875	None	None
Miller Management	262,489	262,489	0
Townsend Group	250,000	249,999	-1
Salomon Brothers	308,983	246,124	-62,859
Goldman Sachs Management	365,544	229,423	-136,121
Alchemey Partners Limited LP	225,299	225,299	0
GS Capital Partners II LP	224,073	224,073	0
Russell Mellon	185,909	None	None
Varde Management	166,667	None	None
Total	36,042,475	46,288,868	10,246,393

Qwest Human Resources
1801 California Street, 45th Floor
Denver, Colorado 80202
Phone (303) 992-6153
Facsimile (303) 992-3379



Felicity O'Herron
Director, Compensation & Benefits

May 20, 2005

FIRST CLASS MAIL

Mr. Curtis Kennedy, Esq.
8405 E. Princeton Avenue
Denver, CO 80237-1741

Re: Qwest Pension Plan

Dear Mr. Kennedy:

This letter is in response to your letter dated April 27, 2005 regarding the amended Schedule C to the 2002 Form 5500 which was filed on behalf of the Qwest Pension Plan (the "Plan") as required under the Employee Retirement Income Security Act of 1974, as amended (together with the regulations thereunder "ERISA").

Amended Schedule C. You have inquired as to why the 2002 Schedule C was amended. Mr. Phelps is not entitled to this information under ERISA Section 104(b)(4). As a gesture of good faith and without waiving any rights, we will address this inquiry.

According to the instructions for Form 5500, either a cash or accrual basis may be used for the recognition of transactions reported on the Schedule C. The original Schedule C filed for Plan Year 2002 was completed on a cash basis by a former auditor. The 2002 filing was amended in March 2005 using the accrual basis. Total Schedule C Expenses with accruals plus PBGC premium payments were approximately \$51.4 million in 2002. This amount is consistent with "Total Administrative Expenses" for 2002 which were reported as \$51,394,000 on Schedule H, Part II, i (5) of the Form 5500 which is reported on an accrual basis.

Document Request. Your letter also requested to receive additional documents relating to the Plan. As previously explained in prior correspondence, ERISA limits the information that the Company and the Plan Administrator must provide to Plan participants. ERISA does not require that all of the information you requested be disclosed to Plan participants.

Cost of Copies. There is a charge of .10 per page for each of the documents copied and provided, and, as with the previous request response, an invoice is included herein and is due and payable within thirty (30) days.

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Accordingly, copies of the documents listed below, if any, are provided in response to each of your 6 requests:

Request 1: All amendments since October 22, 2004 to the Plan document, summary plan description and the trust agreement.

Response: **Plan Amendment:** Enclosed is a copy of the most recent Plan amendment 2004-2 which was adopted primarily to comply with a new ERISA requirement that does not affect current retirees. There have been no amendments to the trust agreement.

SMM: Mr. Phelps already received a copy of the most recent summary of material modifications ("SMM") that was mailed to plan participants in February 2005. However, to be responsive in accordance with ERISA Section 104(b)(4), another copy is enclosed.

Request 2: All collective bargaining agreements since October 22, 2004 between Qwest and the Communications Workers of America Union concerning pension plan benefits.

Response: Enclosed is a copy of a Letter of Agreement between Qwest and CWA, dated December 17, 2004, regarding the Establishment of Center Sales Associate and Center Sales and Service Associate Titles.

Request 3: All resolutions and actions since October 22, 2004 by the Qwest Board of Directors, the Plan Design Committee, the Qwest Employee Benefits Committee and Qwest Pension Plan administrators concerning the Qwest Pension Plan and trust.

Response: As you are aware, ERISA Section 104(b)(4) provides that a plan administrator furnish a participant a copy of documents that constitute "other instruments under which the plan is established and operated." There is substantial guidance from the U.S. Department of Labor and case law that holds minutes simply documenting meeting discussions and not establishing plan procedures are not documents that govern the operation of a plan and are not within the scope of ERISA Section 104(b)(4). See U.S. DOL ERISA Opinion Letters 87-10A, 82-33A and 82-21A; see also *Curtiss-Wright Corp. v. Schoonejongen*, 514 U.S. 73, 84 (1995)(referring to Section 104(b)(4) as requiring the furnishing of "governing plan documents"); *Faircloth v Lundy Packing Co.*, 91 F3d 648 (4th Cir. 1996), *cert. denied* 117 S Ct 738; *Chambless v Masters, Mates & Pilots Pension Plan*, 571 F. Supp 1430 (S.D.N.Y. 1983). The Second Circuit has held that the term "other instruments" was not meant to include "all of the plan's papers, documents, recorded information, or reports," *Board of Trustees of the CWA/ITU Negotiated Pension Plan v. Weinstein*, 107 F.3d 139, 143 (2d Cir.1997), but encompasses "formal or legal documents under which a plan is set up or managed." *Id.* at 142-43; see also *McDonald v. Pension Plan of the NYSA-ILA Pension Trust Fund* 2001 WL 303746 (S.D.N.Y. 2001). "Other instruments under which the plan is established or operated," which an employer has a duty under ERISA to disclose upon request, was held by the Eighth Circuit to not include any document relating to a plan, but only formal

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documents that establish or govern the plan. *Brown v. American Life Holdings, Inc.*, 190 F.3d 856 (8th Cir. 1999). Accordingly, we do not have any responsive documents.

Request 4: All other amendments not yet produced to Mr. Phelps to the Plan's Form 5500 and all schedules, exhibits and attachments thereto, for the year 2002, as filed with the Internal Revenue Service and the U.S. Department of Labor.

Response: There are no further amendments to the Form 5500 for plan year 2002 except as provided to you. As you know, ERISA only requires that you be provided with the "latest annual report." The provision of the amended copy was a courtesy as previously explained in prior correspondence.

Request 5: All other amendments not yet produced to Mr. Phelps to the Plan's Form 5500 and all schedules, exhibits and attachments thereto, for the year 2003, as filed with the Internal Revenue Service and the US Department of Labor.

Response: There are no amendments to the Form 5500 for plan year 2003. We have included another copy of the SAR and the cover letter that was sent to you in January when this document was provided to you directly. However, we do not believe that this is a document subject to ERISA Section 104(b)(4).

Request 6: All other documents created since October 22, 2004 under which the Qwest Pension Plan is established and operated with the meaning of ERISA section 104(b)(4) including asset allocation policy/guidelines and investment policy/guidelines.

Response: As explained above, what documents constitute "other instruments under which the plan is established and operated" within ERISA Section 104(b)(4) is the subject of much litigation, and your request is so vague we cannot properly respond to it. While we don't believe it is a document within the scope of Section 104(b)(4), we are happy to provide you as a gesture of good faith with the most recently publicly filed Form 10K which describes the Plan's asset allocation strategy. (Refer to Note 11: Employee Benefits on page 102; asset allocation is discussed on page 106).

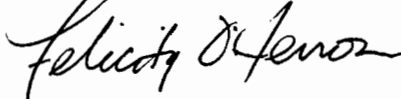
With regard to your request for "investment policy/guidelines" is there a specific document you are seeking because, again, we find this request also to be so vague that it cannot be properly responded to. To the extent you are requesting the documents sought in the litigation known as *Phelps v. Qwest Employee Benefits Committee*, Civ. Action No. 04-B-2042, can we agree that it is reasonable to defer response until the issue is decided by the court in that litigation? Alternatively, please provide a specific request to which we can respond.

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To summarize, an error was made in the original reporting on the 2002 Schedule C which was timely realized by comparison analysis, corrected and an amended filing done in March 2005. Once again, we hope that you post this response on the AUSWR web.

Sincerely,

A handwritten signature in black ink, appearing to read "Felicity O'Herron". The signature is written in a cursive, flowing style.

Felicity O'Herron
Director, Compensation & Benefits

Enclosures