

QWEST CORP

FORM 8-K/A (Unscheduled Material Events)

Filed 6/11/2002 For Period Ending 5/30/2002

Address	1801 CALIFORNIA ST SUITE 2950 DENVER, Colorado 80202
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CIK	0000068622
Fiscal Year	12/31

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 8-K/A

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the
Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): May 30, 2002

QWEST CORPORATION

(Exact name of registrant as specified in its charter)

Colorado

(State or other jurisdiction of incorporation)

001-03040

84-0273800

(Commission File Number)

(IRS Employer Identification No.)

1801 California Street

Denver, Colorado

80202

(Address of principal executive offices)

(Zip Code)

Registrant's telephone number, including area code: 303-992-1400

Not applicable

(Former name or former address, if changed since last report)

This amended Current Report on Form 8-K, dated May 30, 2002 and filed June 11, 2002, amends and restates in its entirety the Current Report on Form 8-K dated May 30, 2002 and filed May 31, 2002.

ITEM 4. CHANGES IN REGISTRANT'S CERTIFYING ACCOUNTANT.

Prior to May 30, 2002 Qwest Corporation (the "Company", and together with its subsidiaries, "Qwest") had not engaged independent auditors for 2002. On May 30, 2002 the Company's Board of Directors decided, effective immediately, not to re-engage Arthur Andersen LLP ("Andersen") as Qwest's independent auditor.

Effective May 30, 2002, the Company's Board of Directors engaged KPMG LLP ("KPMG") to serve as Qwest's independent auditor for 2002.

Andersen's reports on Qwest's consolidated financial statements for the past two years did not contain an adverse opinion or disclaimer of opinion, nor were they qualified or modified as to uncertainty, audit scope or accounting principles. During Qwest's two most recent fiscal years and through the date of this Form 8-K/A, there were (1) no disagreements with Andersen on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure which, if not resolved to Andersen's satisfaction, would have caused them to make reference to the subject matter in connection with their report on Qwest's consolidated financial statements; and (2) no reportable events, as listed in Item 304(a)(1)(v) of Regulation S-K.

Qwest provided Andersen with a copy of the foregoing disclosures. Attached as Exhibit 16 is a copy of Andersen's letter, dated June 11, 2002, stating its agreement with such statements.

During Qwest's two most recent fiscal years and through the date of this Form 8-K, Qwest did not consult KPMG with respect to the application of accounting principles to a specified transaction, either completed or proposed, or the type of audit opinion that might be rendered on Qwest's consolidated financial statements, or any other matters or reportable events listed in Items 304(a)(2)(i) and (ii) of Regulation S-K.

ITEM 7. FINANCIAL STATEMENTS AND EXHIBITS

c) Exhibits. The following exhibits are filed with this document.

16 Letter from Arthur Andersen LLP to the Securities and Exchange Commission dated June 11, 2002

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, Qwest has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

QWEST CORPORATION

DATE: June 11, 2002

By: /s/ CHARLES A. JOSENHANS

Charles A. Josenhans
Senior Vice President

EXHIBIT INDEX

EXHIBIT NO. -----	DESCRIPTION -----
16	Letter from Arthur Andersen LLP to the Securities and Exchange Commission dated June 11, 2002

EXHIBIT 16

Office of the Chief Accountant
Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, D.C. 20549

June 11, 2002

Dear Sir/Madam:

We have read the first, third and fourth paragraphs of Item 4 included in the Form 8-K/A, dated May 30, 2002 and filed June 11, 2002, of Qwest Corporation filed with the Securities and Exchange Commission and are in agreement with the statements contained therein.

Very truly yours,

Arthur Andersen LLP

Copy to:
Robin R. Szeliga, Chief Financial Officer Qwest Communications International Inc.

End of Filing

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