

QWEST CORP

FORM NT 10-Q

(Notification that Quarterly Report will be submitted late)

Filed 11/15/2002 For Period Ending 9/30/2002

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

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 12B-25

NOTIFICATION OF LATE FILING

SEC FILE NUMBER
1-3040

(Check One): ☐ Form 10-K ☐ Form 20-F ☒ Form 10-Q
☐ Form N-SAR

CUSIP NUMBER
74913ga

For Period Ended: September 30, 2002

☐ Transition Report on Form 10-K
☐ Transition Report on Form 20-F
☐ Transition Report on Form 11-K
☐ Transition Report on Form 10-Q
☐ Transition Report on Form N-SAR
For the Transition Period Ended:

Read Instruction (on back page) Before Preparing Form. Please Print or Type.

**NOTHING IN THIS FORM SHALL BE CONSTRUED TO IMPLY THAT THE COMMISSION HAS
VERIFIED ANY INFORMATION CONTAINED HEREIN.**

If the notification relates to a portion of the filing checked above, identify
the Item(s) to which the notification relates:

PART I -- REGISTRANT INFORMATION

QWEST CORPORATION
Full Name of Registrant

NOT APPLICABLE
Former Name if Applicable

1801 CALIFORNIA STREET
Address of Principal Executive Office (Street and Number)

DENVER, COLORADO 80202
City, State and Zip Code

PART II -- RULES 12B-25(b) AND (c)

If the subject report could not be filed without unreasonable effort or expense and the registrant seeks relief pursuant to Rule 12b-25(b), the following should be completed. (Check box if appropriate)

☒ (a) The reasons described in reasonable detail in Part III of this form could not be eliminated without unreasonable effort or expense;

(b) The subject annual report, semi-annual report, transition report on Form 10-K, Form 20-F, 11-K, Form N-SAR, or portion thereof, will be filed on or before the fifteenth calendar day following the prescribed due date; or the subject quarterly report of transition report on Form 10-Q, or portion thereof will be filed on or before the fifth calendar day following the prescribed due date*; and

(c) The accountant's statement or other exhibit required by Rule 12b-25(c) has been attached if applicable.

* The timing of the filing of the Form 10-Q is addressed more fully in the press releases, which are incorporated by reference to this Form 12b-25.

PART III - NARRATIVE

State below in reasonable detail the reasons why Form 10-K, 20-F, 11-K, 10-Q, N-SAR, or the transition report or portion thereof, could not be filed within the prescribed time period:

Qwest Corporation (the "Company") is a wholly owned, indirect, subsidiary of Qwest Communications International Inc. ("QCII"). As QCII announced in its press releases, each filed as an Exhibit to Forms 8-K filed on July 29, 2002, August 8, 2002, September 23, 2002 and October 29, 2002, QCII and its board of directors began an analysis of certain transactions entered into during 1999, 2000 and 2001.

The Company has found that our disclosed prior misapplications of, or changes in, accounting policies require adjustment to the Company's financial statements.

The QCII releases mentioned above also gave updates on the status of investigations by regulatory agencies, internal reviews and the audits and reviews by the Company's external auditors, KPMG LLP ("KPMG"). As all restatement matters are subject to audit by KPMG, the Company can give no assurance that all adjustments necessary to present its financial statements in accordance with generally accepted accounting principles have been identified as of the time of this filing. Accordingly, the Company cannot state with certainty when a restatement will be completed, and consequently, the Company is not in a position to timely file its Quarterly Report on Form 10-Q.

The Company will file its Quarterly Report on Form 10-Q for the third quarter ended September 30, 2002 when (1) its restatement is complete, (2) KPMG has completed a re-audit of the relevant periods, and (3) the Company's chief executive officer and chief financial officer are able to make the certifications required by Section 302 of the Sarbanes-Oxley Act. The Company cannot state with certainty when these events will be completed.

PART IV - OTHER INFORMATION

(1) Name and telephone number of person to contact in regard to this notification

G. ANTHONY LOPEZ	303	896-9435
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(Name)	(Area Code)	(Telephone Number)

(2) Have all other periodic reports required under Section 13 or 15(d) of the Securities Exchange Act of 1934 or Section 30 of the Investment Company Act of 1940 during the preceding 12 months or for such shorter period that the registrant was required to file such report(s) been filed? If answer is no, identify report(s). [] Yes [X] No

AS OF THE DATE OF THIS REPORT, THE COMPANY HAS NOT FILED ITS QUARTERLY REPORT ON FORM 10-Q FOR THE SECOND QUARTER ENDED JUNE 30, 2002.

(3) Is it anticipated that any significant change in results of operations from the corresponding period for the last fiscal year will be reflected by the earnings statements to be included in the subject report or portion thereof? [X] Yes [] No

If so, attach an explanation of the anticipated change, both narratively and quantitatively, and, if appropriate, state the reasons why a reasonable estimate of the results cannot be made.

Please refer to QCII's press releases, each incorporated by reference herein from the Forms 8-K filed with the Securities and Exchange Commission on July 29, 2002, August 8, 2002, September 23, 2002 and October 29, 2002.

QWEST CORPORATION
(Name of Registrant as Specified in Charter)

has caused this notification to be signed on its behalf by the undersigned hereunto duly authorized.

Date November 14, 2002

By /s/ G. ANTHONY LOPEZ

Name: G. Anthony Lopez
Title: Vice President
Assistant Controller

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End of Filing

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