

QWEST CORP

FORM 8-K

(Unscheduled Material Events)

Filed 4/4/1996 For Period Ending 4/4/1996

Address	1801 CALIFORNIA ST SUITE 2950 DENVER, Colorado 80202
Telephone	303-896-3099
CIK	0000068622
Fiscal Year	12/31

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 8_K

CURRENT REPORT

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

Date of Report: April 4, 1996

U S WEST Communications, Inc.

A Colorado	Commission File	IRS Employer Identification
Corporation	Number 1-3040	No. 84_0273800

7800 East Orchard Road, Englewood, Colorado 80111

Telephone Number (303) 793_6500

Item 4. Changes in Registrant's Certifying Accountant

Coopers & Lybrand L.L.P. has served as the Company's independent auditor, and Arthur Andersen LLP has served as the primary auditing firm for major subsidiaries within U S WEST Media Group, since 1984. In view of the Company's new targeted stock structure, the Company determined, following a recommendation of the Audit Committee, that it will be more efficient and effective for the Company to have a single firm perform the auditing function for the entire business.

During the Company's two most recent fiscal years ended December 31, 1995 and December 31, 1994, the reports of Coopers & Lybrand L.L.P. on the Company's financial statements contained no adverse opinion or disclaimer of opinion, nor were they qualified or modified as to uncertainty, audit scope or accounting principles. In addition, during such fiscal years and the interim periods thereafter: (1) no disagreements with Coopers & Lybrand L.L.P. have occurred on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which disagreements, if not resolved to the satisfaction of Coopers & Lybrand L.L.P., would have caused it to make reference to the subject matter of the disagreement in connection with its report on the Company's financial statements; (2) no reportable events involving Coopers & Lybrand L.L.P. have occurred that must be disclosed under applicable securities laws; and (3) the Company has not consulted with Arthur Andersen LLP on items that concerned the application of accounting principles to a specific transaction, either completed or proposed, or on the type of audit opinion that might be rendered on the Company's financial statements.

The Company requested, and Coopers & Lybrand L.L.P. has furnished, a letter addressed to the Securities and Exchange Commission stating that Coopers & Lybrand L.L.P. agrees with the statements set forth in the second paragraph above. A copy of that letter from Coopers & Lybrand L.L.P. to the Securities and Exchange Commission is filed as Exhibit 16 to this Form 8_K.

Item 7. Exhibits	
Exhibit	Description
16	Letter from Coopers & Lybrand L.L.P. dated April 4, 1996.

SIGNATURE

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

U S WEST Communications, Inc.

/s/ STEPHEN E. BRILZ

By: _____

*Stephen E. Brilz
Senior Attorney and
Assistant Secretary*

Dated: April 4, 1996.

EXHIBIT 16

Coopers & Lybrand L.L.P.
370 Seventeenth Street Suite 3300
Denver, Colorado 80202-5633
Telephone (303) 573-2800
Facsimile (303) 573-2902

April 4, 1996

Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, D.C. 20549

Gentlemen:

We have read the statements made by U S WEST Communications, Inc., which we understand will be filed with the Commission, pursuant to Item 4 of Form 8-K, as part of the Company's Form 8-K report on April 4, 1996. We agree with the statements concerning our Firm in such Form 8-K.

Very truly yours,

/S/ COOPERS & LYBRAND L.L.P.

End of Filing

Powered By **EDGAR**
Online

© 2005 | EDGAR Online, Inc.