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September 28, 2007

Transmittal No. 340

Secretary
Federal Communications Commission
445 12th Street, SW, TW-A325
Washington, DC 20554

Attention: Wireline Competition Bureau

The accompanying tariff material, issued on behalf of Qwest Corporation (Qwest) FRN 0003-7467-57 (Concurring Carriers, The Malheur Home Telephone Company FRN 0003-7467-65 and El Paso County Telephone Company FRN 0004-3212-46), and bearing Tariff F.C.C. No. 1, effective as reflected on the attached tariff pages, is sent to you in compliance with the requirements of the Communications Act of 1934, as amended.

This material consists of tariff pages indicated on the following check sheet(s):

Tariff F.C.C. No.	Check Sheet Revision No.
1	316th Revised Page 0-1
	40th Revised Page 0-1.3

Under authority of Special Permission No. 07-030, this filing is being made by Qwest in its Tariff F.C.C. No. 1 to correct rates filed with Transmittal No. 338, which was filed September 17, 2007 and has an effective date of October 2, 2007. Qwest is reducing some of the rates contained in this filing due to modifications in the methodology used to calculate the revenue requirement for the revised TRS factor.

A revised 2007 TRS Adjustment Workpaper 1 and TRP are attached.

The Tariff filing fee in the amount of \$775.00 is being paid by credit card through the appropriate entries in Section E of the ETFS generated Form 159.

All correspondence and inquiries in connection with this filing, including service copies of petitions, should be directed to:

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Attachments: Tariff Pages
 Revised Workpaper 1
 Appendix A
 Tariff Review Plan