June 9, 2020

Oregon Public Utility Commission Residential Service Protection Fund PO Box 2153 Salem, OR 97308- 2153

RE: QWEST CORPORATION OR ID # 17 Tax Type: OPUC/ RSPF

Dear Sir or Madam:

We are writing on behalf of our client, Qwest Corporation, regarding the Notice of Amount Due dated May 25, 2020 and RSPF Invoice dated June 3, 2020 for the reporting period ending April 30, 2020. We respectfully request an abatement of the penalty and interest assessed for the reasons stated below.

With the current COVID-19 pandemic, it has been a challenge to work remotely and be as efficient as when we worked in the office. By using the client's third party payment processor (Anybill) to take care of all payments, sometimes Ernst &Young (EY) is unable to control all unforeseen circumstances that could lead to a delay in processing and delivery of payment and return. The April 2020 RSPF surcharge remittance had been processed and mailed out on May 19<sup>th</sup> as per certificate of mailing document provided by Anybill (see attachment). This document shows that we put our effort to send the remittance out before the due date (May 21<sup>st</sup>) three business days before the due date, however there should be a delay in the mailing system/USPS that results in a late delivery on your end which is May 26<sup>th</sup>. We understand that a surcharge remittance postmarked on or before the due date does not meet the requirements and will not be considered as timely submitted, however under pressure of this pandemic, this late remittance is due to circumstances beyond our control.

In consideration of the above explanation and Qwest Corporation's otherwise exemplary compliance record, we respectfully request a waiver of the penalty and interest of the April 2020 RSPF surcharge. There was no negligence exercised or any intentional disregard of Oregon Public Utility Commission's regulations and compliance requirements.

Thank you for your time and consideration of this request. If you need further information, please feel free to Contact Ann Nguyen at 949-838-3324.

Sincerely,

Resa Saliada

Rosa Salvador Manager, Sales & Use Tax Compliance Center

Enclosures