

1 Pursuant to paragraph 2 of the Order, Qwest discloses the expert witnesses that were involved in the Qwest Iowa litigation that Qwest intends to use in its case in chief in this case:

Thomas Tegarden

Robert Reilly

Earl Robinson

Larry Vanston

In addition, Qwest is considering an amendment to its complaint, and in the amended complaint Qwest might allege, *inter alia*, that Montana's system of taxing wireline telecommunications companies is unconstitutionally discriminatory as compared with other telecommunications providers such as wireless companies. In the event Qwest files such an amended complaint, disclosure of additional experts will be governed by whatever scheduling order is issued with respect to the additional allegations in that amended complaint.

2. Pursuant to paragraph 6 of the Order, Qwest hereby identifies the following non-expert witnesses it intends to use in its case in chief:

Scott McIntyre

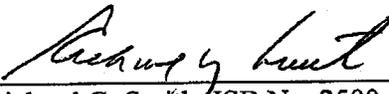
Brad Blinsman

Qwest may also call certain personnel of the Montana Department of Revenue, depending upon the course of discovery, including Kory Hofland. In addition, if Qwest does amend its complaint, as discussed above, it may call Rachel Torrence to testify about the functional equivalence of equipment used in various segments of the telecommunications industry.

Qwest reserves the right to amend or supplement this designation of witnesses.

DATED THIS 15th day of March, 2007.

HAWLEY TROXELL ENNIS & HAWLEY LLP

By 
Richard G. Smith, ISB No. 2500
Attorneys for Appellant

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on this 15 day of March, 2007, I caused to be served a true copy of the foregoing QWEST'S DISCLOSURE OF WITNESSES by the method indicated below, and addressed to each of the following:

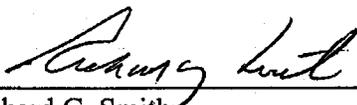
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