

ALLEGATION:

140) In October 2001, Szeliga and Noyes learned of the existence of the secret side agreement in which Qwest gave Cable & Wireless the ability to port an IRU purchased in the fourth quarter 2000. When Cable & Wireless threatened legal action concerning porting in first quarter 2002, Szeliga again became involved.

ANSWER:

No response is required, as the allegations are directed at other defendants. To the extent that a response is required, Mohebbi lacks sufficient knowledge or information of the allegations in paragraph 140 to admit or deny them, and on that basis denies them, except that Mohebbi denies that the C&W E-mail was secret. Furthermore, Mohebbi refers to the facts set forth above in Part I.A. of this Answer and hereby incorporates them into his answer to paragraph 140.

ALLEGATION:

141) In March 2002, Qwest's outside counsel advised that Cable & Wireless would likely win if the parties litigated the enforceability of the side agreement to port. Szeliga withheld this information from Qwest's outside auditors. Szeliga knew that Qwest then settled the dispute with Cable and Wireless on the eve of the filing of Qwest's 2001 10-K annual report with the SEC.

ANSWER:

No response is required, as the allegations are directed at other defendants. To the extent that a response is required, Mohebbi lacks sufficient knowledge or information of the allegations in paragraph 141 to admit or deny them, and on that basis denies them.

ALLEGATION:

142) In December 2001, Szeliga learned that Flag told Qwest's outside auditors about the secret verbal agreement where Qwest gave Flag portability of an IRU.

ANSWER:

No response is required, as the allegations are directed at other defendants. To the extent that a response is required, Mohebbi lacks sufficient knowledge or information of the allegations in paragraph 142 to admit or deny them, and on that basis denies them.

ALLEGATION:

143) Qwest investigated the issue and obtained legal advice from outside counsel that if Qwest denied Flag's demand to port, Qwest might be found to have withheld its consent to port in bad faith.

ANSWER:

No response is required, as the allegations are not directed at Mohebbi. To the extent that a response is required, Mohebbi lacks sufficient knowledge or information of the allegations in paragraph 143 to admit or deny them, and on that basis denies them.

ALLEGATION:

144) On April 1, 2002, Szeliga signed and filed with the SEC Qwest's 2001 10-K annual report, which, among other things, included materially false claims that its immediate revenue recognition of IRU revenue was in conformity with GAAP.

ANSWER:

No response is required, as the allegations are directed at other defendants. To the extent that a response is required, Mohebbi lacks sufficient knowledge or information of the allegations in paragraph 144 to admit or deny them, and on that basis denies them, except that Mohebbi respectfully refers the Court to the document publicly filed by Qwest referred to in paragraph 144 for its contents.

ALLEGATION:

145) By the third quarter of 2001, Szeliga became aware of Qwest's grooming of IRUs it had previously sold. Qwest employees informed Szeliga that the IRUs could not be restored to their original routes and advised her to reverse the revenue recognized from the IRU sales. Szeliga refused.

ANSWER:

No response is required, as the allegations are directed at other defendants. To the extent that a response is required, Mohebbi lacks sufficient knowledge or information of the allegations in paragraph 145 to admit or deny them, and on that basis denies them.

ALLEGATION:

146) On March 31, 2000, Qwest sold a \$9.6 million IRU to Cable & Wireless in which Qwest included a contract clause preventing the assignment, sale, or transfer without Qwest's consent. Notwithstanding this contingency that called into question the GAAP requirement that Qwest be able to transfer ownership, Kozlowski and Noyes approved this transaction for immediate revenue recognition. Additional IRU sales to Cable & Wireless in later quarters totaling \$291 million were subject to the same contingency.

ANSWER:

No response is required, as the allegations are directed at other defendants. To the extent that a response is required, Mohebbi lacks sufficient knowledge or information of the allegations in paragraph 146 to admit or deny them, and on that basis denies them.

ALLEGATION:

147) By late 2001, Szeliga knew there were serious concerns by Qwest's outside auditors regarding Qwest's ability to transfer ownership of IRUs. Unlike prior quarters in 2001, Szeliga refused to provide the auditors with a written representation that Qwest could transfer title. As a consequence, in early 2002, Qwest's auditors asked Qwest to obtain an outside legal opinion that Qwest had

the ability to transfer title to the IRUs it sold over the past three years. Qwest's outside legal counsel did not find that Qwest had the ability to transfer title.

ANSWER:

No response is required, as the allegations are directed at other defendants. To the extent that a response is required, Mohebbi lacks sufficient knowledge or information of the allegations in paragraph 147 to admit or deny them, and on that basis denies them.

ALLEGATION:

148) On April 1, 2002, Szeliga signed and filed with the SEC Qwest's 2001 10-K, which, among other things, falsely stated Qwest's IRU sales met the ownership transfer requirements of GAAP.

ANSWER:

No response is required, as the allegations are directed at other defendants. To the extent that a response is required, Mohebbi lacks sufficient knowledge or information of the allegations in paragraph 148 to admit or deny them, and on that basis denies them, except that Mohebbi respectfully refers the Court to the document publicly filed by Qwest referred to in paragraph 148 for its contents.

ALLEGATION:

149) Woodruff, Szeliga, Kozlowski, and Noyes failed to devise and implement a system of internal controls at Qwest that reasonably assured that Qwest properly recognized revenue from its IRU sales.

ANSWER:

No response is required, as the allegations are directed at other defendants. To the extent that a response is required, Mohebbi lacks sufficient knowledge or information of the allegations in paragraph 149 to admit or deny them, and on that basis denies them.

ALLEGATION:

150) From 1999 until December 2001, Qwest fraudulently recognized revenue from IRU transactions. Over time, Qwest found it increasingly difficult to sell IRUs to customers unless, at the same time, Qwest purchased lit or dark fiber from those same customers. Qwest started using IRU swaps in 1999, and during 2000 and 2001, the frequency, dollar amount, and number of swap transactions grew as Qwest's dependence on these gap-fillers increased.

ANSWER:

No response is required, as the allegations are not directed at Mohebbi. To the extent that a response is required, Mohebbi lacks sufficient knowledge or information of the allegations in paragraph 150 to admit or deny them, and on that basis denies them, except that Mohebbi states that, in May 2001, Casey informed Mohebbi that, among other things, IRU transactions were becoming more difficult to complete.

ALLEGATION:

151) Woodruff, Szeliga, Kozlowski, and Noyes found IRU swaps especially attractive because of their effect on the company's financial statements. Qwest fraudulently recognized large amounts of revenue immediately on the sale, but did not recognize any significant expense from its purchases immediately.

ANSWER:

No response is required, as the allegations are directed at other defendants. To the extent that a response is required, Mohebbi lacks sufficient knowledge or information of the allegations in paragraph 151 to admit or deny them, and on that basis denies them.

ALLEGATION:

152) Woodruff, Szeliga, Kozlowski, and Noyes fraudulently recognized revenue immediately in all of Qwest's IRU swap transactions. This was fraudulent and material. It also violated the requirements of GAAP.

ANSWER:

No response is required, as the allegations are directed at other defendants. To the extent that a response is required, Mohebbi lacks sufficient knowledge or information of the allegations in paragraph 152 to admit or deny them, and on that basis denies them.

ALLEGATION:

153) Immediate revenue recognition on Qwest's IRU swap transactions violated at least the following GAAP requirements:

- a) The assets exchanged must be dissimilar.
- b) The purchase must have a legitimate business purpose.
- c) There must be adequate evidence of the fair market value of the fiber exchanged.

ANSWER:

No response is required, as the allegations are not directed at Mohebbi. To the extent that a response is required, Mohebbi lacks sufficient knowledge or information of the allegations in paragraph 153 to admit or deny them, and on that basis denies them.

ALLEGATION:

154) Qwest improperly recognized revenue from undisclosed, material swap transactions during 1999 of \$312 million, \$506 million in 2000, and \$674 million in 2001.

ANSWER:

No response is required, as the allegations are not directed at Mohebbi. To the extent that a response is required, Mohebbi lacks sufficient knowledge or information of the allegations in paragraph 154 to admit or deny them, and on that basis denies them.

ALLEGATION:

155) In its 2001 10-K annual report, Qwest falsely claimed that its swap transactions met the immediate revenue recognition requirements under GAAP.

ANSWER:

No response is required, as the allegations are not directed at Mohebbi. To the extent that a response is required, Mohebbi lacks sufficient knowledge or information of the allegations in paragraph 155 to admit or deny them, and on that basis denies them, except that Mohebbi respectfully refers the Court to the document publicly filed by Qwest referred to in paragraph 155 for its contents.

ALLEGATION:

156) Kozlowski and Noyes as alleged above in paragraphs 64-71 fraudulently removed material disclosure concerning IRU transactions from Qwest's 1999 10-K annual report filed with the SEC.

ANSWER:

No response is required, as the allegations are directed at other defendants. To the extent that a response is required, Mohebbi lacks sufficient knowledge or information of the allegations in paragraph 156 to admit or deny them, and on that basis denies them.

ALLEGATION:

157) Nacchio, Woodruff, and Szeliga, while orchestrating the fraudulent scheme as detailed above in this complaint, sold Qwest stock while they were in possession of, and based on material non-public information.

ANSWER:

No response is required, as the allegations are directed at other defendants. To the extent that a response is required, Mohebbi lacks sufficient knowledge or information of the allegations in paragraph 157 to admit or deny them, and on that basis denies them.

ALLEGATION:

158) Nacchio made profits on such stock sales of about \$176.5 million.

ANSWER:

No response is required, as the allegations are directed at other defendants. To the extent that a response is required, Mohebbi lacks sufficient knowledge or information of the allegations in paragraph 158 to admit or deny them, and on that basis denies them.

ALLEGATION:

159) Woodruff made profits on such stock sales of about \$36.8 million.

ANSWER:

No response is required, as the allegations are directed at other defendants. To the extent that a response is required, Mohebbi lacks sufficient knowledge or information of the allegations in paragraph 159 to admit or deny them, and on that basis denies them.

ALLEGATION:

160) Szeliga made profits on such stock sales of about \$267,000.

ANSWER:

No response is required, as the allegations are directed at other defendants. To the extent that a response is required, Mohebbi lacks sufficient knowledge or information of the allegations in paragraph 160 to admit or deny them, and on that basis denies them.

ALLEGATION:

161) In 1999, Qwest stock traded between about \$23 per share and \$43 per share. In 2000, the stock started trading around \$43 per share and reached a high price during the year of \$64 per share, closing the year at about \$41 per share. In 2001, the stock reached a high during the year of around \$47, and closed at the end of the year at \$14 per share. In 2002, the stock continued to drop, ending the year at \$5, but with a low during the year of around \$1.10 per share. Between July 2000 and August 2002 Qwest's market capitalization plunged from a high of \$91 billion to a low of \$1.9 billion, a 98 percent decline.

ANSWER:

No response is required, as the allegations are not directed at Mohebbi. To the extent that a response is required, Mohebbi lacks sufficient knowledge or information of the allegations in paragraph 161 to admit or deny them, and on that basis denies them.

**FIRST CLAIM FOR RELIEF
Alleged Violations of Securities Act Section 17(a)(1)
[15 U.S.C. § 77q(a)(1)]**

ALLEGATION:

162) The SEC realleges paragraphs 1 through 161 above.

ANSWER:

Mohebbi repeats his answers to paragraphs 1 through 161.

ALLEGATION:

163) Defendants Nacchio, Woodruff, Szeliga, Kozlowski, Noyes, Mohebbi, and Casey, directly and indirectly, with scienter, in the offer or sale of Qwest securities, by use of the means or instruments of transportation or communication in interstate commerce or by use of the mails, employed a device, scheme, or artifice to defraud.

ANSWER:

Mohebbi denies the allegations in paragraph 163 to the extent they are directed at him. No response is required with respect to the allegations directed at other defendants. To the extent that a response is required, Mohebbi lacks sufficient knowledge or information of the allegations in paragraph 163 to admit or deny them, and on that basis denies them.

ALLEGATION:

164) Defendants Nacchio, Woodruff, Szeliga, Kozlowski, Noyes, Mohebbi, and Casey violated and unless restrained and enjoined will in the future violate Securities Act Section 17(a)(1).

ANSWER:

Mohebbi denies the allegations in paragraph 164 to the extent they are directed at him. No response is required with respect to the allegations directed at other defendants. To the extent that a response is required, Mohebbi lacks sufficient knowledge or information of the allegations in paragraph 164 to admit or deny them, and on that basis denies them.

**SECOND CLAIM FOR RELIEF
Alleged Violations of Securities Act Sections 17(a)(2) and 17(a)(3)
[15 U.S.C. § 77q(a)(2) and (3)]**

ALLEGATION:

165) The SEC realleges paragraphs 1 through 161 above.

ANSWER:

Mohebbi repeats his answers to paragraphs 1 through 161.

ALLEGATION:

166) Defendants Nacchio, Woodruff, Szeliga, Kozlowski, Noyes, Mohebbi, and Casey, directly and indirectly, in the offer or sale of Qwest securities, by use of the means or instruments of transportation or communication in interstate commerce or by use of the mails, obtained money or property by means of untrue statements of material fact or omissions to state material facts necessary in order to make the statements made, in light of the circumstances under which they were made, not misleading; or engaged in transactions, practices, or courses of business which have been or are operating as a fraud or deceit upon the purchasers of Qwest securities.

ANSWER:

Mohebbi denies the allegations in paragraph 166 to the extent they are directed at him. No response is required with respect to the allegations directed at other defendants. To the extent that a response is required, Mohebbi lacks sufficient knowledge or information of the allegations in paragraph 166 to admit or deny them, and on that basis denies them.

ALLEGATION:

167) Defendants Nacchio, Woodruff, Szeliga, Kozlowski, Noyes, Mohebbi, and Casey violated and unless restrained and enjoined will in the future violate Securities Act Section 17(a)(2) and (3).

ANSWER:

Mohebbi denies the allegations in paragraph 167 to the extent they are directed at him. No response is required with respect to the allegations directed at other defendants. To the extent that a response is required, Mohebbi lacks sufficient knowledge or information of the allegations in paragraph 167 to admit or deny them, and on that basis denies them.

**THIRD CLAIM FOR RELIEF
Alleged Violations of Exchange Act Section 10(b) and Rule 10b-5
[15 U.S.C. § 78j(b) and 17 C.F.R. § 240.10b-5]**

ALLEGATION:

168) The SEC realleges paragraphs 1 through 161 above.

ANSWER:

Mohebbi repeats his answers to paragraphs 1 through 161.

ALLEGATION:

169) Defendants Nacchio, Woodruff, Szeliga, Kozlowski, Noyes, Mohebbi, and Casey, directly or indirectly, with scienter, in connection with the purchase or sale of securities, by the use of means or instrumentalities of interstate commerce, the mails, or any facility of a national securities exchange, employed devices, schemes, or artifices to defraud; made untrue statements of material fact or omitted to state material facts necessary in order to make the statements made, in light of the circumstances under which they were made, not misleading; or engaged in acts, practices, or courses of business which operated or would operate as a fraud or deceit upon any person; in violation of Exchange Act Section 10(b) and Rule 10b-5.

ANSWER:

Mohebbi denies the allegations in paragraph 169 to the extent they are directed at him. No response is required with respect to the allegations directed at other defendants. To the extent that a response is required, Mohebbi lacks sufficient knowledge or information of the allegations in paragraph 169 to admit or deny them, and on that basis denies them.

ALLEGATION:

170) Defendants Nacchio, Woodruff, Szeliga, Kozlowski, Noyes, Mohebbi, and Casey violated and unless restrained and enjoined will in the future violate Exchange Act Section 10(b) and Rule 10b-5.

ANSWER:

Mohebbi denies the allegations in paragraph 170 to the extent they are directed at him. No response is required with respect to the allegations directed at other defendants. To the extent that a response is required, Mohebbi lacks sufficient knowledge or information of the allegations in paragraph 170 to admit or deny them, and on that basis denies them.

ALLEGATION:

171) Alternatively, by reason of the conduct alleged in paragraphs 1-161, Qwest violated Exchange Act Section 10(b) and Rule 10b-5 thereunder, and Mohebbi and Casey aided and abetted Qwest's violations by knowingly and substantially assisting those violations. Unless restrained and enjoined, Mohebbi and Casey will in the future aid and abet violations of Exchange Act Section 10(b) and Rule 10b-5 thereunder.

ANSWER:

Mohebbi denies the allegations in paragraph 171 to the extent they are directed at him. No response is required with respect to the allegations directed at other defendants. To the extent that a response is required, Mohebbi lacks sufficient knowledge or information of the allegations in paragraph 171 to admit or deny them, and on that basis denies them.

**FOURTH CLAIM FOR RELIEF
Alleged Falsified Books and Records –
Exchange Act Section 13(b)(5) and Rule 13b2-1
[15 U.S.C. § 78m(b)(5) and 17 C.F.R. § 240.13b2-1]**

ALLEGATION:

172) The SEC realleges paragraphs 1 through 161 above.

ANSWER:

Mohebbi repeats his answers to paragraphs 1 through 161.

ALLEGATION:

173) Defendants Nacchio, Woodruff, Szeliga, Kozlowski, Noyes, Mohebbi, and Casey, knowingly circumvented or knowingly failed to implement a system of internal accounting controls, knowingly falsified books, records, or accounts and directly or indirectly falsified or caused to be falsified books, records or accounts described in Section 13(b)(2) of the Exchange Act.

ANSWER:

Mohebbi denies the allegations in paragraph 173 to the extent they are directed at him. No response is required with respect to the allegations directed at other defendants. To the extent that a response is required, Mohebbi lacks sufficient knowledge or information of the allegations in paragraph 173 to admit or deny them, and on that basis denies them.

ALLEGATION:

174) Defendants Nacchio, Woodruff, Szeliga, Kozlowski, Noyes, Mohebbi, and Casey, violated, and unless restrained and enjoined will in the future violate Section 13(b)(5) of the Exchange and Rule 13b2-1.

ANSWER:

Mohebbi denies the allegations in paragraph 174 to the extent they are directed at him. No response is required with respect to the allegations directed at other defendants. To the extent that a response is required, Mohebbi lacks sufficient knowledge or information of the allegations in paragraph 174 to admit or deny them, and on that basis denies them.

**FIFTH CLAIM FOR RELIEF
Alleged Deceit of Auditors – Exchange Act Rule 13b2-2
[17 C.F.R. § 240.13b2-2]**

ALLEGATION:

175) The SEC realleges paragraphs 1 through 161 above.

ANSWER:

Mohebbi repeats his answers to paragraphs 1 through 161.

ALLEGATION:

176) Defendants Nacchio, Woodruff, Szeliga, Mohebbi, and Casey made materially false or misleading statements, or omitted to state material facts necessary in order to make the statements made, in light of the circumstances under which they were made, not misleading, to Qwest's accountants and independent auditors in connection with an audit or examination of Qwest's financial statements or in the preparation or filing of Qwest's documents or reports filed with the SEC.

ANSWER:

Mohebbi denies the allegations in paragraph 176 to the extent they are directed at him. No response is required with respect to the allegations directed at other defendants. To the extent that a response is required, Mohebbi lacks sufficient knowledge or information of the allegations in paragraph 176 to admit or deny them, and on that basis denies them.

ALLEGATION:

177) By reason of the foregoing, defendants Nacchio, Woodruff, Szeliga, Mohebbi, and Casey violated, and unless restrained and enjoined will in the future violate Exchange Act Rule 13b2-2.

ANSWER:

Mohebbi denies the allegations in paragraph 177 to the extent they are directed at him. No response is required with respect to the allegations directed at other defendants. To the extent that a response is required, Mohebbi lacks sufficient knowledge or information of the allegations in paragraph 177 to admit or deny them, and on that basis denies them.

SIXTH CLAIM FOR RELIEF
Alleged False SEC Filings –
Exchange Act Section 13(a) and Exchange Act
Rules 12b-20, 13a-1, 13a-11, and 13a-13
[15 U.S.C. § 78m(a) and 17 C.F.R. §§ 240.12b-20,
240.13a-1, 240.13a-11, and 240.13a-13]

ALLEGATION:

178) The SEC realleges paragraphs 1 through 161 above.

ANSWER:

Mohebbi repeats his answers to paragraphs 1 through 161.

ALLEGATION:

179) Defendants Nacchio, Woodruff, Szeliga, Kozlowski, Noyes, Mohebbi, and Casey, aided and abetted Qwest, in that they provided knowing and substantial assistance to Qwest, which as an issuer of securities registered pursuant to Section 12 of the Exchange Act, filed materially misleading annual and quarterly reports with the SEC and failed to file with the SEC, in accordance with rules and regulations the SEC has prescribed, information and documents required by the SEC to keep current information and documents required in or with an application or registration statement filed pursuant to Section 12 of the Exchange Act and annual reports and quarterly reports as the SEC has prescribed in violation of Exchange Act Section 13(a) and Rules 12b-20, 13a-1, 13a-11, and 13a-13 thereunder.

ANSWER:

Mohebbi denies the allegations in paragraph 179 to the extent they are directed at him.

No response is required with respect to the allegations directed at other defendants. To the extent that a response is required, Mohebbi lacks sufficient knowledge or information of the allegations in paragraph 179 to admit or deny them, and on that basis denies them.

ALLEGATION:

180) Unless restrained and enjoined, Defendants Nacchio, Woodruff, Szeliga, Kozlowski, Noyes, Mohebbi, and Casey will in the future aid and abet violations of Exchange Act Section 13(a) and Rules 12b-20, 13a-1, 13a-11, and 13a-13.

ANSWER:

Mohebbi denies the allegations in paragraph 180 to the extent they are directed at him. No response is required with respect to the allegations directed at other defendants. To the extent that a response is required, Mohebbi lacks sufficient knowledge or information of the allegations in paragraph 180 to admit or deny them, and on that basis denies them.

**SEVENTH CLAIM FOR RELIEF
Alleged False Books and Records – Exchange Act Section 13(b)(2)
[15 U.S.C. § 78m(b)(2)]**

ALLEGATION:

181) The SEC realleges paragraphs 1 through 161 above.

ANSWER:

Mohebbi repeats his answers to paragraphs 1 through 161.

ALLEGATION:

182) Defendants Nacchio, Woodruff, Szeliga, Kozlowski, Noyes, Mohebbi, and Casey aided and abetted Qwest's failure to make and keep books, records, and accounts, which, in reasonable detail, accurately and fairly reflected the company's transactions and dispositions of its assets and failure to devise and maintain a system of internal accounting controls sufficient to provide reasonable assurances that transactions were recorded as necessary to permit preparation of financial statements in conformity with generally accepted accounting principles or any other criteria applicable to such statements.

ANSWER:

Mohebbs denies the allegations in paragraph 182 to the extent they are directed at him. No response is required with respect to the allegations directed at other defendants. To the extent that a response is required, Mohebbs lacks sufficient knowledge or information of the allegations in paragraph 182 to admit or deny them, and on that basis denies them.

ALLEGATION:

183) By reason of the foregoing, Qwest violated Exchange Act Section 13(b)(2), and Defendants Nacchio, Woodruff, Szeliga, Kozlowski, Noyes, Mohebbs, and Casey aided and abetted Qwest's violations. Unless restrained and enjoined, Defendants Nacchio, Woodruff; Szeliga, Kozlowski, Noyes, Mohebbs, and Casey will in the future aid and abet violations of Section 13(b)(2) of the Exchange Act.

ANSWER:

Mohebbs denies the allegations in paragraph 183 to the extent they are directed at him. No response is required with respect to the allegations directed at other defendants. To the extent that a response is required, Mohebbs lacks sufficient knowledge or information of the allegations in paragraph 183 to admit or deny them, and on that basis denies them.

III. MOHEBBS'S AFFIRMATIVE AND OTHER DEFENSES

Mohebbs sets forth below additional defenses to the Claims for Relief asserted against him. By setting forth these defenses, Mohebbs does not assume the burden of proving any fact, issue, or element of a cause of action where such burden properly belongs to Plaintiff.

Moreover, nothing stated herein is intended or shall be construed as an acknowledgement that any particular issue or subject matter is relevant to Plaintiff's allegations.

1. Plaintiff is barred from recovery, in whole or in part, because:

a. Mohebbi appropriately relied on the established processes at Qwest for reviewing and approving the terms and accounting treatment of Qwest's IRU transactions and delivering the transaction documents to the appropriate accounting personnel so they could make the appropriate revenue recognition decisions. Mohebbi has set forth facts regarding this defense above in Part I.B. of this Answer and hereby incorporates those facts into this defense;

b. Mohebbi appropriately relied on the established processes at Qwest for reviewing and approving purchases of stock in companies with a business relationship with Qwest, and Qwest's legal department approved those purchases;

c. Mohebbi appropriately relied on the established processes at Qwest for reviewing and approving Qwest's public filings and the manner in which the information therein was presented. Mohebbi has set forth facts regarding this defense above in Part I.B. of this Answer and hereby incorporates those facts into this defense;

d. Mohebbi was not responsible for communicating information to Qwest's internal accountants and/or finance personnel; nor was Mohebbi responsible for communicating with Qwest's outside auditors;

e. Mohebbi did not set Qwest's revenue targets;

f. Mohebbi was not responsible for the drafting or approval of Qwest's financial statements or the statements in Qwest's publicly filed documents relating to its financial statements. Mohebbi has set forth facts regarding this defense above in Part I.B. of this Answer and hereby incorporates those facts into this defense;