



June 27, 2017

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Staff Manager, Environmental Sustainability and Compliance
CenturyLink, Inc.

WSP has conducted an independent third party review of CenturyLink, Inc.'s (CenturyLink) 2016 greenhouse gas (GHG) inventory with the intention of providing limited assurance of its accuracy and completeness. The scope of the review includes all Scope 1 and Scope 2 emission sources and Scope 3 emissions from business travel. The GHG inventory applies to all owned and leased facilities under CenturyLink's operational control in the United States.

WSP provided a Review Findings report to CenturyLink that outlines in detail the specific review tasks completed and areas which have been identified for clarification or improvement. CenturyLink has addressed all requests for clarification and has completed all required corrective actions. The details of the scope of this assurance review can be found in Table 1.

Table 1: Assurance Scope

Assurance Parameter	Specification
GHG Calculation and Reporting Protocol	The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)
Verification Standard	ISO 14064-3
Level of Assurance	Limited
Organizational Boundary	Operational control
Geography	All CenturyLink operations in the US
Inventory Period and Emissions Covered	January 1, 2016 to December 31, 2016
Scope 1	254,587 metric tons CO ₂ e (all Scope 1 sources)
Scope 2 Location-Based Total	1,894,915 metric tons CO ₂ e (all Scope 2 sources)
Scope 2 Market-Based Total	1,894,915 metric tons CO ₂ e (all Scope 2 sources)
Scope 3	Category 6 Business Travel: 8,287 metric tons CO ₂ e ¹
Supporting Documents Reviewed	Inventory Management Plan Energy Purchasing Data Business Air Travel Data
Date Review Complete	June 27, 2017

¹ Business travel emissions include air travel only.



Assurance Finding

Based on these review processes and procedures, WSP has no evidence that CenturyLink's 2016 GHG inventory is not materially correct, is not a fair representation of the GHG data and information, or has not been prepared in accordance with the Greenhouse Gas Protocol.

Professional Conduct

WSP has conducted this limited assurance review in its capacity as an independent third party in accordance with the ISO 14065 International Standard, *Greenhouse gases – Requirements for greenhouse gas validation and verification bodies for use in accreditation or other forms of recognition*. ISO 14065 specifies the principles and requirements employed by WSP to make this GHG assertion. WSP has not contributed to the compilation of CenturyLink's 2016 GHG inventory and members of the assurance team are not working with CenturyLink's 2016 GHG inventory beyond what is required of this assignment.

Sincerely,

A handwritten signature in black ink, appearing to read 'Brennen Walsh'.

Brennen Walsh
Lead Reviewer

A handwritten signature in black ink, appearing to read 'Josh Nothwang'.

Josh Nothwang
Practice Leader