BEFORE THE NEBRASKA PUBLIC SERVICE COMMISSION

In the Matter of the Nebraska) Application No. C-3229
Public Service Commission, on) PI-82
its own motion, seeking comment)
on the Section 272 Biennial) ORDER OPENING DOCKET AND
Report for Qwest Communications) SEEKING COMMENT
International, Inc.)
Entered: June 22, 2004

BY THE COMMISSION:

OPINION AND FINDINGS

On June 10, 2004, Ernst & Young LLP filed its "Report of Independent Accountants on Applying Agreed-Upon Procedures" pursuant to the Section 272 Biennial reporting requirements for Qwest Communications International, Inc. (QCII) (Qwest's Section 272 Agreed-Upon Procedures Report). Ernst & Young applied procedures which were agreed to by QCII management and the Joint which Federal/State Oversight Team, of Nebraska was participant, (collectively, the Specified Parties), in order to assist the Specified Parties in evaluating QCII's compliance with the requirements of Section 272 of the Communications Act of 1934, as amended, for the engagement period of January 2, 2003 to January 1, 2004.

Section 272(d)(2) requires state commissions to make the results of the Biennial Report available for public inspection. That section further provides that any party may submit comments on the final audit report. Consistent with Section 272(d)(2), a link to Qwest's Section 272 Agreed-Upon Procedures Report will be posted on the Commission's website at www.psc.state.ne.us. Paper copies of the report will also be made available at the office of the Commission; 300 The Atrium Building; 1200 N Street; Lincoln, Nebraska 68508 for public inspection during regular business hours. Interested parties may file comments on this report on or before July 30, 2004. Commenting parties should file one original and five paper copies along with one electronic copy in Word or WordPerfect format.

ORDER

IT IS THEREFORE ORDERED by the Nebraska Public Service Commission that Qwest's Section 272 Agreed-Upon Procedures Report shall be made available for public inspection.

IT IS FURTHER ORDERED that interested parties may file comments on Qwest's Section 272 Agreed-Upon Procedures Report on or before **July 30, 2004**.

MADE AND ENTERED at Lincoln, Nebraska, this 22nd day of June 2004.

NEBRASKA PUBLIC SERVICE COMMISSION

COMMISSIONERS CONCURRING:

Chairman

ATTEST:

Executive Director