BEFORE THE NEBRASKA PUBLIC SERVICE COMMISSION

In the Matter of the Nebraska)	Applicat	ion No	o. C	-3612/
Public Service Commission, on)			P	I-119
its own motion, to review the)				
Final Report on the Audit of)	ORDER			
Qwest's Performance Assurance)				
Plans.)	Entered:	June	26.	2007

BY THE COMMISSION:

OPINION AND FINDINGS

Nebraska Public Service Commission (Commission) The initiated this proceeding on its own motion, to review the "Final Report on the Audit of Owest's Performance Assurance Plans" ("2004 Audit Report") completed by Liberty Consulting (Liberty). On October 28, 2005, the 2004 Audit Report of the QPAP was completed by Liberty, a consulting firm chosen by the Regional Oversight Committee (ROC) to oversee the OPAP performance audit for thirteen states in Owest Corporation's (Qwest's) service territory (collaborative states). The ROC requested Liberty Consulting verify the accuracy of i) 2004 Qwest Performance Assurance Plan (QPAP) payments to competitive local exchange carriers (CLECs) and the states participating in the audit, and ii) the performance results for selected measures.

filed August 2, 2006, Comments were on by Corporation. Qwest stated it agreed with a majority of Liberty's findings. Liberty identified 26 findings. Qwest indicates that 23 of Liberty's findings are applicable to Nebraska's PAP and PIDs. Qwest acted on 15 of the 23 relevant Liberty findings. that the other eight, none Owest further states of classified as clear errors or problems with implementation. Accordingly, with respect to Liberty's findings numbered 2, 5, 8, 13, and 24, Qwest states that no further action will take place within the scope of the 2004 Audit forum. Qwest attached an Exhibit to its comments exemplifying a detailed list of the findings, the measurements impacted, Owest's actions implement recommendations and Qwest's proposal for handling open items. Owest requests the Commission accept the audit and its implementation recommendations appearing in Exhibit A attached to its comments.

ORDER

IT IS THEREFORE ORDERED by the Nebraska Public Service Commission that the 2004 Audit Report be accepted.

MADE AND ENTERED at Lincoln, Nebraska, this 26^{th} day of June, 2007.

NEBRASKA PUBLIC SERVICE COMMISSION

COMMISSIONERS CONCURRING:

Chairman

ATTEST:

Executive Director