

**Before the
FEDERAL COMMUNICATIONS COMMISSION
Washington, DC 20554**

In the Matter of:)
) **WC Docket No. 02-148**
Application by Qwest Communications)
International, Inc. for Authorization Under)
Section 271 of the Communications Act)
To Provide In-Region, InterLATA Service in)
the States of Colorado, Idaho, Iowa,)
Nebraska & North Dakota)

**Comments of the
Nebraska Public Service Commission**

September 3, 2002

Anne C. Boyle, Chair
Gerald L. Vap, Vice-Chair
Frank E. Landis, Commissioner
Lowell C. Johnson, Commissioner
Rod Johnson, Commissioner

Nebraska Public Service Commission
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The Nebraska Public Service Commission appreciates the opportunity to provide comment to the Federal Communications Commission (“FCC”) regarding Qwest’s *ex parte* filings that revise certain declarations contained in Qwest’s section 271 applications, addressing Qwest’s compliance with section 272 and the Commission’s implementing rules. Specifically, the revised declarations and the associated *ex parte* filings concerning the ability of Qwest to certify that its financial statements are accounted for in accordance with Generally Accepted Accounting Principles (“GAAP”).

The Nebraska Commission has carefully reviewed the *ex parte* filings made by Qwest on this subject. According to our review, it would appear that Qwest, and particularly its new management, is committed to maintaining its books, records and accounts, and those of its affiliates, in accordance with GAAP. The Nebraska Commission expects a continued commitment from Qwest to work expeditiously with KPMG LLP (“KPMG”) to comprehensively review past accounting decisions.

In consideration of the evidence available to the Nebraska Commission, we do not believe that Qwest’s current inability to “certify” its financials until such time that the pending accounting review is completed, has a material affect on Qwest’s 271 application. However, the Nebraska Commission expects that once Qwest and KPMG have completed their review, Qwest will continue to aggressively monitor its accounting processes on an on-going basis to assure the FCC, the Nebraska Commission and the public, that such irregularities will not occur in the future.

It is of the utmost importance that companies such as Qwest maintain the highest level of integrity both in the area of financial accounting as well as in their service to the telecommunications public. Therefore, the Nebraska Commission appreciates the FCC’s thorough review of this issue as well as Qwest’s entire 271 application.

Nebraska Public Service Commission

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Qwest - Nebraska

Rod Johnson, Commissioner