

Qwest Corporation
Law Department
(612) 672-8905-Phone
(612) 672-8911-Fax

Jason D. Topp
Corporate Counsel



August 31, 2006

Ms. Illona Jeffcoat-Sacco
Executive Secretary
North Dakota Public Service Commission
600 East Boulevard Avenue, 12th Floor
Bismarck, ND 58505-0480

**Re: Qwest Performance Assurance Plan Investigation
Case No. PU-06-58**

Dear Ms. Jeffcoat-Sacco:

Enclosed for filing are the original and seven copies of Qwest Comments to the Notice of Opportunity for Comment and Notice of Opportunity for Hearing Concerning Findings of Liberty Audit regarding the above-referenced matter.

Very truly yours,

A handwritten signature in black ink, appearing to read "Jason D. Topp", written over a printed name.

Jason D. Topp

JDT/bardm

Enclosures

cc: Service List

CERTIFICATE OF SERVICE


I hereby certify that on this 31st day of August, 2006, the original and seven copies of the foregoing **Qwest Comments to the Notice of Opportunity for Comment and Notice of Opportunity for Hearing Concerning Findings of Liberty Audit** were served upon the following party:

Ms. Ilona Jeffcoat-Sacco
Executive Secretary
North Dakota Public Service Commission
600 East Boulevard Avenue, 12th Floor
Bismarck, ND 58505-0480

and copies sent electronically or via U.S. mail, addressed to the following:

Jason D. Topp
Qwest Corporation
200 South 5th Street, Room 2200
Minneapolis, MN 55402
Jason.topp@qwest.com

Marilyn Foss
P O Box 2216
Bismarck, ND 58502-2216


Dianne Barthel