

Jason D. Topp Assistant General Counsel (651) 312-5364

February 1, 2021

Patricia Van Gerpen, Executive Director South Dakota Public Utilities Commission 500 East Capitol Avenue Pierre, SD 57501

Re: In the Matter of Qwest Corporation dba CenturyLink QC's Petition for Authority to Convert to GAAP Accounting

Dear Ms. Van Gerpen:

Enclosed for filing is Qwest Corporation dba CenturyLink QC's Petition for Authority to Convert to GAAP Accounting regarding the above-referenced matter.

Very truly yours,

Jason D. Topp

JDT/bardm

Enclosures

200 South 5th Street, Room 2200 Minneapolis, MN 55402

www.centurylink.com

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing, **Qwest Corporation dba CenturyLink QC's Petition For Authority To Convert To GAAP Accounting**, was delivered electronically this 1st day of February, 2021, to the following:

Ms. Patricia Van Gerpen Executive Director South Dakota Public Utilities Commission 500 East Capitol Avenue Pierre, SD 57501 patty.vangerpen@state.sd.us Mr. Jason Topp CenturyLink 200 South Fifth Street, Room 2200 Minneapolis, MN 55402 Jason.topp@lumen.com

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Dianne Barthel