

**BEFORE THE PUBLIC UTILITIES COMMISSION  
OF THE STATE OF SOUTH DAKOTA**

<b>IN THE MATTER OF QWEST CORPORATION )</b>	<b>ORDER GRANTING PETITION )</b>
<b>DBA CENTURYLINK QC'S PETITION FOR )</b>	<b>TO CONVERT TO GAAP )</b>
<b>AUTHORITY TO CONVERT TO GAAP )</b>	<b>ACCOUNTING )</b>
<b>ACCOUNTING )</b>	
)	<b>TC21-004</b>

On February 1, 2021, the Commission received a Petition from Qwest Corporation dba CenturyLink QC (CenturyLink) requesting to convert their accounting method from Part 32 accounting to GAAP accounting in accordance with ARSD 20:10:27:04. In 2017, the FCC also eliminated the requirement that price cap carriers such as CenturyLink maintain accounts in accordance to Part 32 accounting.

On February 4, 2021, the Commission electronically transmitted notice of the filing of the Amendment and intervention deadline of February 19, 2021, to interested individuals and entities on the Commission's PUC Weekly Filings electronic listserv. No petitions to intervene or comments were filed.

The Commission has jurisdiction over this matter pursuant to SDCL Chapter 49-31 and ARSD 20:10:27:04.


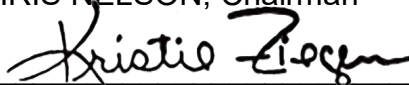

At its March 5, 2021, meeting, the Commission considered whether to grant CenturyLink's request to convert from Part 32 accounting to GAAP accounting. The Commission unanimously voted to approve the petition. It is therefore

ORDERED, that the Commission grant CenturyLink's petition to convert from Part 32 accounting to GAAP accounting.

Dated at Pierre, South Dakota, this 10th day of March 2021.

<b>CERTIFICATE OF SERVICE</b>
The undersigned hereby certifies that this document has been served today upon all parties of record in this docket, as listed on the docket service list, electronically or by mail.
By: <u>Adam DeHueck</u>
Date: <u>03/10/21</u>
(OFFICIAL SEAL)

BY ORDER OF THE COMMISSION:

 _____ CHRIS NELSON, Chairman
 _____ KRISTIE FIEGEN, Commissioner
 _____ GARY HANSON, Commissioner