

**Qwest**

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**Alex M. Duarte**  
Corporate Counsel

October 11, 2006

Ms. Julie P. Orchard  
Commission Administrator  
Utah Public Service Commission  
Heber M. Wells Building, 4th Floor  
160 East 300 South  
Salt Lake City, UT 84111

Re: Docket No. 06-049-40- Qwest Cost Study and Supporting Affidavit

Dear Ms. Orchard:

Enclosed for filing in the above-referenced docket is an original and fifteen (15) copies of Qwest Corporation's Cost Study, and the Supporting Affidavit of Theresa K. Million. This filing is made pursuant to the Commission's Report and Order issued on September 11, 2006. A Certificate of Service is also enclosed.

Thank you for your attention to this matter. If you have any questions regarding this matter, please feel free to call me at your convenience.

Very truly yours,

Alex M. Duarte

cc Service List (w/ encl.)