

- BEFORE THE PUBLIC SERVICE COMMISSION OF UTAH -

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In the Matter of Qwest's Request to  
Discontinue JR Accounting

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DOCKET NO. 05-049-102

ORDER ALLOWING DISCONTINUANCE  
OF JR ACCOUNTING

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ISSUED: November 14, 2005

By The Commission:

On November 4, 2005, Qwest requested Commission approval to discontinue Utah jurisdictionally specific (JR) accounting. Qwest notes that it has historically maintained accounting records and produced reports based on two standards, one following a FCC (MR) approach and an Utah (JR) approach. The Utah or JR accounting standard was driven by Utah specific decisions and past Commission rate making orders; made during the previous rate-of-return regulatory regime applicable at the time. Qwest argues that with the departure from rate-of-return regulation and the current regulatory regime for public telecommunications carriers, JR accounting is unnecessary and its maintenance places an unwarranted burden on Qwest. By Memorandum dated November 7, 2005, the Division of Public Utilities (Division) presented its recommendation that Qwest's request be granted; the JR accounting is no longer required.

Based upon the request and the Division's recommendation, we concluded that we will grant the request to discontinue JR accounting. We believe that the purposes for which JR accounting was instituted and applied have little or no further application under the current regulatory regime applied to Qwest's operations in Utah.

Wherefore, it is hereby ORDERED that Qwest is no longer required to maintain Utah jurisdictionally specific (JR) accounting standards.

DATED at Salt Lake City, Utah, this 14<sup>th</sup> day of November, 2005.

/s/ Ric M. Campbell, Chairman

/s/ Ted Boyer, Commissioner

/s/ Ron Allen, Commissioner

Attest:

/s/ Julie Orchard  
Commission Secretary  
G#46452