

October 5, 2009

Stephen F. Mecham
Callister Nebeker & McCullough
Gateway Tower East Suite 900
10 East South Temple
Salt Lake City, UT 84133

RE: Tariff 09-01 Docket No. 09-2180-T01 The new tariff sheets for All West Communications, Inc. show the rate increases for residential and business services approved in All West's most recent rate case in Docket No. 09-2270-01.

Dear Mr. Mecham:

The Commission has reviewed the proposed tariff revisions transmitted with your Advice Letter No. 09-01 date September 9, 2009.

The Division has recommended that the Commission accept the revisions in the above named tariff. Now therefore, the revisions, with an effective date of November 1, 2009, have hereby been approved by the Commission.

Sincerely,

/s/ Julie Orchard
Commission Secretary

JPO/tab