



State of Utah

GARY R. HERBERT
Governor

GREG BELL
Lieutenant Governor

Public Service Commission

TED BOYER
Chairman

RIC CAMPBELL
Commissioner

RON ALLEN
Commissioner

April 18, 2012

Kira M. Slawson
Blackburn & Stoll, LC
257 East 200 South, Suite 800
Salt Lake City, UT 84111-2142

RE: Docket No. 12-2180-T01

All West Communications, Inc. – These revisions are necessary as a compliance filing to incorporate the changes implemented by the FCC Lifeline Reform Order (FCC 12-11) eliminating the Link-Up program.

Dear Ms. Slawson:

The Commission has reviewed the proposed tariff revisions transmitted on April 3, 2012.

The Division has recommended that the Commission accept the revisions in the above named tariff. Now therefore, the revisions, with an effective date of April 1, 2012, have hereby been approved by the Commission. This approval is subject to any action subsequent to the FCC's Connect America Fund & Intercarrier Compensation Reform Order which stays, alters, or reinstates the federal Lifeline and/or Link-Up services or subsidies.

Sincerely,

/s/ Gary L. Widerburg
Commission Secretary
D#222585

GLW/tab