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May 15, 2018

HAND DELIVERED

Public Service Commission of Utah Heber M. Wells Building 160 East 300 South Salt Lake City, Utah 84111

Re: Advice Letter—Skyline Telecom/Tariff Filing

To the Commission:

In accordance with R746-405 of the Public Service Commission's Rules, Skyline Telecom ("Skyline") hereby files the original and two (2) copies of the following Revised Tariff Sheets of Skyline's Local Tariff on file with the Commission:

- 1. 4th Revised Tariff Sheet No. 2, canceling 3rd Revised Sheet No. 2
- 2. 3rd Revised Tariff Sheet No. 5, canceling 2nd Revised Sheet No. 5
- 3. 3rd Revised Tariff Sheet No. 27, canceling 2nd Revised Sheet No.27
- 4. 2nd Revised Sheet No. 27.1, canceling 1st Revised Tariff Sheet No. 27.1

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. The changes to the Index pages reflect these changes and previously made changes that were not reflected in the tariff index. The requested effective date for this filing is April 1, 2012, or as soon as possible thereafter.

If you have any questions concerning the above, please contact me at your convenience.

Very truly yours,

BLACKBURN & STOLL, LC

Kira M. Slawson Skyline Telecom

Enclosures

cc: I. Branch Cox