



VIA EMAIL: psc@utah.gov

June 12, 2026

State of Utah Public Service Commission

160 East 300 South

Salt Lake City, UT 84114

Baker Tilly Advisory Group, LP
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United States of America

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bakertilly.com

Re: Docket No. 26-999-13: Administration of Connect America Fund Inter-carrier Compensation Replacement §54.304(d)(1), Transition of Carrier Access Charges §51.909, and Eligible Revenue Recovery § 57.917(d)(vii)

Baker Tilly Advisory Group, LP respectfully files with the State of Utah Public Service Commission this Request for Confidential Treatment of Information (the "Request") on behalf of All West Communications-Utah. The Request seeks confidential treatment of information contained in the projected eligibility for CAF ICC funding for July 1, 2026 through June 30, 2027. This data collection is proprietary and confidential and subject to PSC R746-1-602 and 603.

Pursuant to 47 C.F.R. §54.304(d)(1) of the Federal Communications Commission's rules, enclosed please find the projected eligibility for CAF ICC funding for July 1, 2026 through June 30, 2027 for All West Communications-Utah, Study Area Code 502288. This projection includes any true-ups associated with earlier filing periods.

This projection has also been filed with the Federal Communications Commission and the Universal Service Administrative Company, as the administrator of the Federal Universal Service Fund.

Baker Tilly Advisory Group, LP and Baker Tilly US, LLP, trading as Baker Tilly, are members of the global network of Baker Tilly International Ltd., the members of which are separate and independent legal entities. Baker Tilly US, LLP is a licensed CPA firm that provides assurance services to its clients. Baker Tilly Advisory Group, LP and its subsidiary entities provide tax and consulting services to their clients and are not licensed CPA firms.

As previously filed in accordance with 47 C.F.R. §51.909 governing Carrier Access Charges; All West Communications-Utah provides supplemental TRP data. Lastly, copies of annual certifications regarding CAF ICC Data reported to the Federal Communications Commission specifically required for Double Recovery as specified in 47 C.F.R. §57.917 (d)(vii) are included with this filing.

Following this electronic redacted filing will be a confidential version delivered via Federal Express with the required Motion to Deviate. The pages with confidential data will have the following stamp on them: "CONFIDENTIAL - - SUBJECT TO UTAH PUBLIC SERVICE COMMISSION RULES R746-1-602 and 603". This information stamped confidential can be reviewed by the Commission staff.

Should you have any questions regarding this filing, please contact me.

Sincerely,

A handwritten signature in black ink, appearing to read "Samantha Simatos".

Samantha Simatos

Manager

(509) 777-0209

samatha.simatos@bakertilly.com

Enclosures

cc: Ms. Jenny Prescott and Ms. Jenny Pettingill (via-Email)

Ms. Jenny Pettingill (via-Email)

REDACTED FOR PUBLIC INSPECTION

Filing Entity	COSA	Study Area Name	TY 2024-2025 Total Eligible Recovery After True-Up Including Unrecoverable True-Up Revenue	TY 2024-2025 Interstate Eligible Recovery (After True-Up)	TY 2024-2025 Intrastate Eligible Recovery (After True-Up)	TY 2024-2025 Net Recip. Comp. Eligible Recovery	TY 2024-2025 Total of Exogenous Cost Increments	ARC True-Up for TY 2023	Imputed ARC Revenue From CBOL Lines True Up For TY 2022-2023	Total of Exogenous Cost True-Ups for TY 2022-2023	TY 2022-2023 Otherwise Unrecoverable True-Up Revenue	TY 2024-2025 Double Recovery Adjustment	TY 2024-2025 Expected Maximum ARC Revenue	TY 2024-2025 Expected ARC Revenues Assessed Per \$1.917(f) And Imputed Per \$1.917(g)(2)	TY 2024-2025 Expected Imputed ARC Revenue From Projected CBOL Lines Per \$1.917(h)(4), After \$1.917(i)(5) Limit	TY 2024-2025 Expected CAF ICQ Support After ARC Imputation For CBOL Lines	TY 2024-2025 Projected Res Eligible ARC Lines	TY 2024-2025 Projected SIB Eligible ARC Lines	TY 2024-2025 Projected MIB Eligible ARC Lines	TY 2024-2025 Total Projected CBOL Line Demand	TY 2024-2025 Total Projected Revenue From CBOL Lines
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All West Communications, Inc.

502288 All West Communications - UT

REDACTED FOR PUBLIC INSPECTION

TY 2023-2026 Total Eligible Recovery (After True-Up) Including Unrecoverable True-Up Revenue	TY 2023-2026 Intergate Eligible Recovery (After True-Up)	TY 2023-2026 Intergate Eligible Recovery (After True-Up)	TY 2023-2026 Recip. Comp. Eligible Recovery	TY 2023-2026 Net Eligible Recovery	TY 2023-2026 Emogenous Cost Increments	ARC True-Up for TY 2023-2026	Impacted ARC Revenue from CROL Lines True Up For FY 2023- 2024	Total of Emogenous Cost True-Up for FY 2023-2024	TY 2023-2026 Otherwise Unrecoverable True-Up Revenue	TY 2023-2026 Double Recovery Adjustment	TY 2023-2026 Expected Maximum ARC Revenue	TY 2023-2026 Expected ARC Revenue Assessed Per \$1.912(E) and Imputed Per \$1.91279(1)(2)	TY 2023-2026 Expected Revenue from Projected CROL Lines Per \$1.91279(1)(4), After \$1.91279(1)(3) Limit	TY 2023-2026 Expected GAC CROL Lines Imputation For CROL Lines	TY 2023-2026 Projected ARC Eligible ARC Lines	TY 2023-2026 Projected SLB Eligible ARC Lines	TY 2023-2026 Projected MIB Eligible ARC Lines	TY 2023-2026 Total Projected Demand CROL Lines	TY 2023-2026 Total Projected Revenue CROL Lines
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REDACTED FOR PUBLIC INSPECTION

[illegible]

REDACTED FOR PUBLIC INSPECTION

Filing Date (Note 1):	6/16/2026
Filing Entity:	All West Communications - UT
Transmittal Number:	2

[illegible]

[illegible]

[illegible]

Adjustment Due to Unfreezing Category Relationships		
Initial Tariff Year of Base Period Revenue Adjustment Due to Unfreezing Category Relationships	Drop-Down List	N/A
Switched Access Revenue Requirement Based on Frozen Category Relationships (LECs that unfreeze category relationships only)	Input (Note 2)	
Switched Access Revenue Requirement Based on Unfrozen Category Relationships (LECs that unfreeze category relationships only)	Input	
Base Period Revenue Adjustment Due to Unfreezing Category Relationships	H9-H10	

Interstate Eligible Recovery Summary					
	TY 2024-2025		TY 2025-2026		TY 2026-2027
Most Recently Filed Interstate Switched Access Revenue Requirement	Input (Note 3)		F16		F16
Base Period Revenue Adjustment Due to Unfreezing Category Relationships	H11		H11		H11
Revenue Requirement Net of Category Relationships Adjustment	F16-F17		H16-H17		J16-J17
TY Baseline Adjustment Factor (I95)	90*H13	0.5133	95*H15	0.4877	95*H15
BAF X Revenue Requirement Net of Category Relationships Adjustment	F18*F19		H18*H19		J18*J19
NECA Pool Administration Expense	Input		Input		Input
Total Expected Maximum Interstate Revenue	G92		J92		Q92
Interstate True-up Adjustment	Input		Input		N91
Interstate Eligible Recovery	F20-F21+*F22+*F23		H20-H21+*H22+*H23		J20-J21+*J22+*J23

[illegible]

Total

Rate Element Note: Tariffed rate elements with no expected demand in the forecasted tariff year have been omitted from the TRP. Any realized revenue with omitted rates will be included in the trueup calculation.

[illegible]

Intrastate Eligible Recovery Summary					
	TY 2024-2025		TY 2025-2026		TY 2026-2027
Total FY 2011 Actual Revenue for Transitional Intrastate Access Service Rate Elements	Input (Note 1)		F9		F9
Baseline Adjustment Factor X Total FY 2011 Actual Revenue for Transitional Intrastate Access Service Rate Elements	.95*F10	0.5133	.95*F14	0.4877	.95*F15
BAF X Total FY 2011 Actual Revenue for Transitional Intrastate Access Service Rate Elements	F9*F10		H9*H10		J9*J10
Total Expected Maximum Transitional Intrastate Access Service Revenue	G54		J54		Q54
Intrastate True-up Adjustment	Input		Input		N54
Total Intrastate Eligible Recovery	F11-F12+F13		H11-H12+H13		J11-J12+J13

[illegible]

Rate Element Note: Tariffed rate elements with no expected demand in the forecasted tariff year have been omitted from the TRP. Any realized revenue with omitted rates will be included in the trueup calculation.

Filing Date:	6/16/2026
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COSA:	502288

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Net Reciprocal Compensation Eligible Recovery Summary						
	TY 2024-2025		TY 2025-2026		TY 2026-2027	
Reciprocal Compensation Eligible Recovery Revenue	C21		D21		E21	
Reciprocal Compensation Eligible Recovery Expense	C27		D27		E27	
Net Reciprocal Compensation Eligible Recovery	C9-C10		E9-E10		G9-G10	

Reciprocal Compensation Eligible Recovery Revenue Calculations				
Revenue Category	FY 2011 Revenue	TY 2024-2025 Rec. Comp. Eligible Recovery Revenue	TY 2025-2026 Rec. Comp. Eligible Recovery Revenue	TY 2026-2027 Rec. Comp. Eligible Recovery Revenue
	Input	.95^13*B	.95^14*B	.95^15*B
End Office Switching				
Tandem Switching				
Common Transport				
Transport & Termination				
Total				

Reciprocal Compensation Eligible Recovery Expense Calculations				
Expense Category	FY 2011 Expense	TY 2024-2025 Rec. Comp. Eligible Recovery Expense	TY 2025-2026 Rec. Comp. Eligible Recovery Expense	TY 2026-2027 Rec. Comp. Eligible Recovery Expense
	Input	.95^13*B27	.95^14*B27	.95^15*B27
Total Expense				

Filing Date: 6/16/2026
Holding Company: All West Communications, Inc.
Filing Name: All West Communications - UT

Study Area	EXCHANGES	RESIDENCE / NP / BRI / SLB (excluding Lifeline)																	MULTI-LINE BUSINESS						
		Res / NP		SLB / BRI		Max Total Rate Ceiling													Res / NP		SLB / BRI		nonCentrex	Centrex	
		Total Crnt Yr	Max Total	Total Crnt Yr	Max Total	Rate Ceiling													Previous	Previous	nonCentrex	Centrex			
		Projected Lines	Rate Ceiling	Projected Lines	Rate Ceiling	Stand-alone	Mandatory	Zone	State	F911	TBS	State	Federal	SLC	Comp. Chgs	Comp. Chgs	Comp. Chgs	Yr Tariffed	Yr Tariffed	Yr Tariffed	Yr Tariffed				
		Projected Lines	Projected Lines	R1 rate	EAS	Charges	SLC			USF	SLC				w/o ARC	Since 2012	Since 2012	Since 2012	Since 2012	Since 2012	Since 2012				
																							Projected Lines	Projected Lines	SLC-MLB
UT																									
502288	Coalville			\$ 18.00	\$ -	\$ -	\$ -	\$ -	\$ 1.25	\$ -	\$ 0.98	\$ 6.50	\$ 26.73	\$ 26.73	\$ 3.00	\$ 3.00			\$ 9.20	\$ 3.00	\$ 3.00				
502288	Deer Mountain			\$ 18.00	\$ 5.00	\$ -	\$ -	\$ -	\$ 1.25	\$ -	\$ 0.98	\$ 6.50	\$ 31.73	\$ 31.73	\$ -	\$ 3.00			\$ 9.20	\$ 3.00	\$ 3.00				
502288	Jordanelle			\$ 18.00	\$ 5.00	\$ -	\$ -	\$ -	\$ 1.25	\$ -	\$ 0.98	\$ 6.50	\$ 31.73	\$ 31.73	\$ -	\$ 3.00			\$ 9.20	\$ 3.00	\$ 3.00				
502288	Kamas			\$ 18.00	\$ -	\$ -	\$ -	\$ -	\$ 1.25	\$ -	\$ 0.98	\$ 6.50	\$ 26.73	\$ 26.73	\$ 3.00	\$ 3.00			\$ 9.20	\$ 3.00	\$ 3.00				
502288	Randolph			\$ 18.00	\$ -	\$ -	\$ -	\$ -	\$ 1.25	\$ -	\$ 0.98	\$ 6.50	\$ 26.73	\$ 26.73	\$ 3.00	\$ 3.00			\$ 9.20	\$ 3.00	\$ 3.00				
502288	Timberlakes			\$ 18.00	\$ -	\$ -	\$ -	\$ -	\$ 1.25	\$ -	\$ 0.98	\$ 6.50	\$ 26.73	\$ 26.73	\$ 3.00	\$ 3.00			\$ 9.20	\$ 3.00	\$ 3.00				

Filing Date:	6/16/2026
Holding Company:	All West Communications, Inc.
Filing Name:	All West Communications - UT

Enter in cell D6 of this worksheet the amount that is in cell BE40, worksheet 2026 Eligible Recovery Summary, workbook 2026 RoR ILEC ICC data.

Enter in cell D7 of this worksheet the amount that is in cell J10, worksheet CAF Calc, workbook 2026 RateCeiling CAF RoR ILEC.

Enter in cell D9 of this worksheet the amount that is in cell M10, worksheet CAF Calc, workbook 2026 RateCeiling CAF RoR ILEC.

Enter in cell D10 of this worksheet the amount that is in cell L10, worksheet CAF Calc, workbook 2026 RateCeiling CAF RoR ILEC.

Eligible Revenue - Current Yr Recovery

ARC Revenues Assessed Per 51.917(e) And Imputed Per 51.917(f)(2)

Tariffed ARC Revenue

CAF ICC Support After ARC Imputation For CBOL Lines

Imputed ARC Revenue From Projected CBOL Lines Per 51.917(f)(4)

Eligible Revenue - Current Yr Recovery
Tariffed ARC Rev + CAF ICC Support + Imputed ARC Rev From CBOL Lines

Residential Rate Ceiling	\$	30.00
Maximum MLB SLC+ARC	\$	12.20
Max ARC for current year: Res/SLB	\$	3.00
Max ARC for current year: MLB	\$	6.00
Max ARC increase per year: Res/SLB	\$	0.50
Max ARC increase per year: MLB	\$	1.00

Totals	
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[illegible]

Maximum Imputed ARC Revenue From Projected CBOL Lines

Enter the amount that is in cell AH7 of this worksheet in cell K10, worksheet CAFCalc, workbook 2026 RateCeiling CAF RoR ILEC.

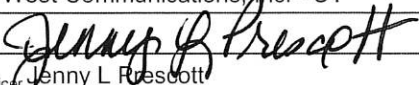
Total Projected CBOL Line Demand

Enter one-twelfth (1/12) of the number that is in cell AG12 of this worksheet in cell C10, worksheet 61.38 CBOL Rate Calc, workbook 2026 Annual Filing RoR CAF-BLS, or cell C13, worksheet 61.39 SA RR Adjustment for CBOL, workbook 2026 61.39 ILEC Special Access Reallocation (CAF-BLS recipients only).

Use the formulas in columns AE, AH, and AK below to determine the imputed rates for residential, SLB, or MLB CBOL lines, if feasible. Otherwise, input imputed rates in column AN for unspecified CBOL lines, and describe the development of these inputs in the Description & Justification

MULTI-LINE BUSINESS										Maximum Imputed ARC Revenue From Projected CBOL Lines											
NonCentrex Cmnt Yr Max ARC Rate	NonCentrex Tariffed ARC Rate	Centrex Previous Yr ARC Rate	Centrex Cmnt Yr Max ARC Rate	Centrex Tariffed ARC Rate	Total NonCentrex Rate	Total Centrex Rate	MLB Rates below MLB Rate Ceiling (\$12.2)	ARC Revenue at Tariffed Rate		Res - Tariff Period Projected CBOL Line Demand	Res - Imputed ARC Rate On CBOL Lines	Res - Imputed ARC Revenue From CBOL Lines	SLB - Tariff Period Projected CBOL Line Demand	SLB - Imputed ARC Rate on CBOL Lines	SLB - Imputed ARC Revenue From CBOL Lines	MLB - Tariff Period Projected CBOL Line Demand	MLB - Imputed ARC Rate on CBOL Lines	MLB - Imputed ARC Revenue From CBOL Lines	Unspecified - Tariff Period Projected CBOL Line Demand	Unspecified - Imputed ARC Rate on CBOL Lines	Unspecified - Imputed ARC Revenue From CBOL Lines
\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00	\$ 12.20	\$ -	YES				\$ 3.00			3.00		\$ 3.00	3.00		\$ -	-	
\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00	\$ 12.20	\$ -	YES				\$ -			3.00		\$ 3.00	3.00		\$ -	-	
\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00	\$ 12.20	\$ -	YES				\$ -			3.00		\$ 3.00	3.00		\$ -	-	
\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00	\$ 12.20	\$ -	YES				\$ 3.00			3.00		\$ 3.00	3.00		\$ -	-	
\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00	\$ 12.20	\$ -	YES				\$ 3.00			3.00		\$ 3.00	3.00		\$ -	-	
\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00	\$ 12.20	\$ -	YES				\$ 3.00			3.00		\$ 3.00	3.00		\$ -	-	
\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00	\$ 12.20	\$ -	YES				\$ 3.00			3.00		\$ 3.00	3.00		\$ -	-	

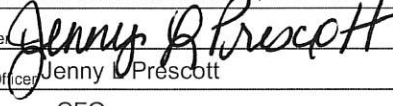
TO BE COMPLETED BY THE REPORTING CARRIER, IF AN AGENT IS FILING DATA ON THE CARRIER'S BEHALF:

Certification of Officer to Authorize an Agent to File Data Reported on Behalf of Reporting Carrier				
I certify that (Name of Agent) <u>Baker Tilly Advisory Group, LP</u> is authorized to submit the information reported on behalf of the reporting carrier. I also certify that I am an officer of the reporting carrier; my responsibilities include ensuring the accuracy of the data provided to the Authorized Agent; and, to the best of my knowledge, the actual data provided to the Authorized Agent are accurate.				
Name of Authorized Agent <u>Baker Tilly Advisory Group, LP</u>				
Name of Reporting Carrier <u>All West Communications, Inc. - UT</u>				
Signature of Authorized Officer 			Date <u>05/26/2026</u>	
Printed name of Authorized Officer <u>Jenny L. Prescott</u>				
Title or position of Authorized Officer <u>CFO</u>				
Telephone number of Authorized Officer: <u>(435) 783-4913</u> ext. _____				
Study Area Code of Reporting Carrier		<u>502288</u>	Filing Due Date for this form (mm/dd/yyyy)	<u>06/16/2026</u>
Persons willfully making false statements on this form can be punished by fine or forfeiture under the Communications Act of 1934, 47 U.S.C. §§ 502, 503(b), or fine or imprisonment under Title 18 of the United States Code, 18 U.S.C. § 1001.				

TO BE COMPLETED BY THE REPORTING CARRIER,

Certification of Officer as to the Accuracy of the CAF ICC Data Reported

I certify that I am an officer of the reporting carrier; my responsibilities include ensuring the accuracy of the actual data reported; and, to the best of my knowledge, the information reported on this form is accurate.

Name of Reporting Carrier All West Communications, Inc. - UT			
Signature of Authorized Officer 		Date 05/26/2026	
Printed name of Authorized Officer Jenny R. Prescott			
Title or position of Authorized Officer CFO			
Telephone number of Authorized Officer: (435) 783-4913 ext.			
Study Area Code of Reporting Carrier	502288	Filing Due Date for this form (mm/dd/yyyy)	06/16/2026

Persons willfully making false statements on this form can be punished by fine or forfeiture under the Communications Act of 1934, 47 U.S.C. §§ 502, 503(b), or fine or imprisonment under Title 18 of the United States Code, 18 U.S.C. § 1001.

TO BE COMPLETED BY AN OFFICER OF THE REPORTING CARRIER

Certification of Officer for Rate-of-Return Carrier Not Seeking Duplicative Recovery

I certify that I am an officer of the reporting carrier and that, to the best of my knowledge, this reporting carrier is not seeking duplicative recovery in the state jurisdiction for any Eligible Recovery subject to the recovery mechanism as per 51.917(d)(vii).

Name of Reporting Carrier All West Communications, Inc. - UT			
Signature of authorized officer 		Date	05/26/2026
Printed name of authorized officer Jenny Prescott			
Title or position of authorized officer CFO			
Telephone number of authorized officer: (435) 783-4913 ext.			
Study Area Code of Reporting Carrier	502288	Filing Due Date for this form (mm/dd/yyyy)	06/16/2026

Persons willfully making false statements on this form can be punished by fine or forfeiture under the Communications Act of 1934, 47 U.S.C. §§ 502, 503(b), or fine or imprisonment under Title 18 of the United States Code, 18 U.S.C. § 1001.

TO BE COMPLETED BY AN OFFICER OF THE REPORTING CARRIER

Certification of Officer for Rate-of-Return Carrier Eligibility for CAF/ICC Recovery

I certify that I am an officer of the reporting carrier and that, to the best of my knowledge, the reporting carrier on this form certifies that it has complied with Eligible Recovery §51.917(d) and Access Recovery Charge §51.917(e) and is eligible to receive the CAF ICC support requested pursuant to §51.917(f).

Name of Reporting Carrier	All West Communications, Inc. - UT		
Signature of authorized officer		Date	05/26/2026
Printed name of authorized officer	Jenny L. Prescott		
Title or position of authorized officer	CFO		
Telephone number of authorized officer:	(435) 783-4913 ext.		
Study Area Code of Reporting Carrier	502288	Filing Due Date for this form (mm/dd/yyyy)	06/16/2026

Persons willfully making false statements on this form can be punished by fine or forfeiture under the Communications Act of 1934, 47 U.S.C. §§ 502, 503(b), or fine or imprisonment under Title 18 of the United States Code, 18 U.S.C. § 1001.