

November 4, 2008

Ray Hendershot  
GVNW Consulting, Inc.  
2270 La Montana Way  
P.O. Box 25969  
Colorado Springs, CO 80936

RE: Docket No. 08-2419-T02

Direct Communications Cedar Valley, LLC submits for approval a new offering - Emergency Line Service.

Dear Mr. Hendershot,

The Commission has reviewed the proposed tariff revisions transmitted on October 10, 2008.

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 14, 2008, have hereby been approved by the Commission.

Sincerely,

/s/ Julie Orchard  
Commission Secretary

JPO/tab