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September 9, 2009

Public Service Commission of Utah
Heber Wells Building, 4th Floor
160 East 300 South
Salt Lake City, Utah 84111

**Advice Letter 09-01, Amending All West Communications, Inc.'s Tariff Sheets 7
and 100; Changes Made in Accordance with Docket No. 09-2270-01**

Dear Commission:

Attached are All West Communications, Inc.'s ("All West") revised Tariff Sheets 7, part of the Table of Contents, and 100, entitled Local Access Service. Former sheets 7 and 100 are canceled by this filing. The new tariff sheets are filed in accordance with Utah Admin. Code § R746-406-2 D and show the rate increases for residential and business services approved in All West's most recent rate case in Docket No. 09-2270-01. The new tariffs are to become effective November 1, 2009 simultaneously with the changes to All West's state Universal Telecommunications Service Support Fund distribution approved by the Commission. The tariff sheets do not violate state law or Commission rule.

Sincerely,

Callister Nebeker & McCullough

Stephen F. Mecham