

Exhibit 2.1

DPU worksheet Exhibit
All West Communications Inc.
Docket No. 11-2180-01

A	B	C	D	E	F	G
1 All West Method	Plant Balance 12/31/2009	Accum Depr 12/31/2009	Net Plant	Commission approved Dep Rate	Commission approved Dep Life	Depreciation Expense B*E

2 CO Equipment Digital Switching (Note 1)						
3 Additions 2010 (Note 2)						
4 Plant Balance 2010 (Note 3)						

5 DPU Method	Plant Balance 12/31/2009	Accum Depr 12/31/2009	Net Plant	Commission approved Dep Rate	Commission approved Dep Life	Depreciation Expense D*E
--------------	-----------------------------	--------------------------	-----------	------------------------------------	------------------------------------	--------------------------------

6 CO Equipment Digital Switching (Note 1)						
7 Additions 2010 (Note 2)						
8 Plant Balance 2010 (Note 3)						

9 FCC Method	Plant Balance 12/31/2009	Accum Depr 12/31/2009	Net Plant	Depreciation Reserve Ratio C/B	Depreciation Rate See Note 4	Depreciation Expense B*G
--------------	-----------------------------	--------------------------	-----------	--------------------------------------	------------------------------------	--------------------------------

10 CO Equipment Digital Switching (Note 1)						
11 Additions 2010 (Note 2)						
12 Plant Balance 2010 (Note 3)						

13 Effect of All West Method	2010		Effective
14 CO Equipment Digital Switching	Plant Additions 2010	Depreciation Expense	Depreciation Rate
			Effective Depreciation life

- 15 Note 1: From All West Communication Inc. depreciation worksheet for year 2009 December Tab. (DR 3-2)
- 16 Note 2: From All West Communication Inc. depreciation worksheet for year 2009 December Tab, 2010 January Tab. (DR 3-2)
- 17 Note 3: From All West Communications Inc. depreciation worksheet for year 2010 January Tab. (DR 3.2)
- 18 Note 4: From FCC 00-306 Depreciation Rate = 100%-Depreciation Reserve Ratio-Future Net Salvage%/Average Remaining Life