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DPU Rebuttal Exhibit 2.1R

BEFORE THE PUBLIC SERVICE COMMISSION OF UTAH

**IN THE MATTER OF ALL WEST
COMMUNICATIONS, INC.'S
APPLICATION FOR USE ELIGIBILITY**

Docket No. 11-2180-01

**ALL WEST COMMUNICATIONS,
INC.'S SECOND SET OF DATA
REQUESTS TO THE DIVISION OF
PUBLIC UTILITIES**

DATED OCTOBER 4, 2011

**The following are All West Communications, Inc.'s ("All West") Second Set of Data
Requests to the Division of Public Utilities.**

Please email your responses to kslawson@blackburn-stoll.com

- 2.1 With regard to the Division of Public Utilities' Worksheets provided in the Division's responses to All West DR 1, please provide an explanation as to why the following amounts are removed from each account's depreciation calculation as well as an explanation as to how each amount was calculated:

Utah

2112 [REDACTED]
2116 [REDACTED]
2122 [REDACTED]
2212 [REDACTED]
2411 [REDACTED]

Coalville

2411 [REDACTED]

Reply: These amounts are fully depreciated. These amounts were provided to the DPU in DR 3.2.

- 2.2 Please provide the effective date at which Division Staff no longer used group asset depreciation for each of the five categories listed above.

Reply: DPU has not nor does it now advocate discontinuation of the group asset depreciation accounting method contained in the FCC part 32.2000.

- 2.3 Please provide an explanation and calculations for the regulated percentages used for accounts 2121, 2212, 2230, 2411, 2423, and 2423.1.

Reply: See DR2.2

- 2.4 Please explain why the regulated percentages are different between the “Calc of 2010 Depr Adjust” and the “Depr Normalization” worksheets.

Reply: The worksheets contained some errors which have been corrected and are attached.

- 2.5 Please explain why the normalizing depreciation calculation for 2010 additions is not calculated on the total plant balance.

Reply: The DPU relied upon a different method of calculating the normalizing adjustment and the total plant balance was not a part that method.

- 2.6 Please reconcile Division Staff’s normalized depreciation expense of [REDACTED] with the schedules provided in response to DR 1.

Reply: See DR 2.6 Worksheet

CERTIFICATE OF MAILING

I hereby certify that a true and correct copy of All West Communications, Inc.'s Second Set of Data Requests in the Matter of All West Communications, Inc.'s Application for USF Eligibility was sent to the following individuals by email this 4th day of October, 2011:

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