

March 9, 2011

Kira M. Slawson
Blackburn & Stoll, LC
c/o Skyline Telecom
257 East 200 South, Suite 800
Salt Lake City, UT 84111-2142

RE: Docket No. 11-576-T01

Skyline Telecom's filing of 4th Revised Tariff Sheet No. 2, canceling 3rd Revised Sheet No. 2; 3rd Revised Tariff Sheet No. 5, canceling 2nd Revised Sheet No. 5; and Original Sheet No. 29.1.

Dear Ms. Slawson:

The Commission has reviewed the proposed tariff revisions transmitted on February 8, 2011.

The Division has recommended that the Commission accept the revisions in the above named tariff. Now therefore, the revisions, with an effective date of March 1, 2011, have hereby been approved by the Commission.

Sincerely,

/s/ Julie Orchard
Commission Secretary
G#71429

JPO/tab