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HAND DELIVERED

Public Service Commission of Utah
Heber M. Wells Building
160 East 300 South
Salt Lake City, Utah 84111

*Re: Advice Letter
Carbon/Emery Telcom, Inc. /Tariff Filing*

To the Commission:

In accordance with R746-405 of the Public Service Commission's Rules, Carbon/Emery Telcom, Inc. ("Carbon/Emery") hereby files the original and two (2) copies of the following Revised Tariff Sheets of Carbon/Emery's Local Tariff on file with the Commission:

1. 1st Revised Tariff Sheet No. 31, Appendix A, cancelling Original Sheet No. 31;
2. 1st Revised Tariff Sheet No. 32, Appendix A, cancelling Original Sheet No. 32;
3. 1st Revised Tariff Sheet No. 33, Appendix A, cancelling Original Sheet No. 33;
4. 1st Revised Tariff Sheet No. 34, Appendix A, cancelling Original Sheet No. 34
5. 1st Revised Tariff Sheet No. 35, Appendix A, cancelling Original Sheet No. 35;
6. 1st Revised Tariff Sheet No. 36, Appendix A, cancelling Original Sheet No. 36.

These revisions are necessary as a compliance filing to incorporate the changes implemented by the FCC Lifeline Reform Order (FCC 12-11). Additionally, Carbon/Emery has removed the Tribal Lifeline and Linkup language from its tariff since they don't have tribal lands in their service territory. The requested effective date for this filing is April 1, 2012.

If you have any questions concerning the above, please contact me at your convenience.

Very truly yours,

BLACKBURN & STOLL, LC

Kira M. Slawson
Attorneys for Carbon/Emery Telcom, Inc.

Enclosures

cc: Brock Johansen