On February 27, 2018, All West Communications, Inc. provided a response (“Response”) to the Public Service Commission’s December 21, 2017 request for comments regarding the revenue requirement impacts of the new federal tax legislation titled: “An act to provide for reconciliation pursuant to titles II and V of the concurrent resolution of the budget for fiscal year 2018.” Any interested party may submit comments on the Response on or before **Friday, March 30, 2018**. Reply comments may be filed on or before **Monday, April 16, 2018**.

DATED at Salt Lake City, Utah, February 28, 2018.

/s/ Gary L. Widerburg  
PSC Secretary  
DW#300497
CERTIFICATE OF SERVICE

I CERTIFY that on February 28, 2018, a true and correct copy of the foregoing was delivered upon the following as indicated below:

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