On February 27, 2018, Direct Communications Cedar Valley, LLC 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, March 1, 2018.
I CERTIFY that on March 1, 2018, a true and correct copy of the foregoing was delivered upon the following as indicated below:

By Electronic-Mail:

Kip A. Wilson (kip@directcom.com)  
Direct Communications Cedar Valley, LLC

Patricia Schmid (pschmid@agutah.gov)  
Justin Jetter (jjetter@agutah.gov)  
Robert Moore (rmoore@agutah.gov)  
Steven Snarr (stevensnarr@agutah.gov)  
Assistant Utah Attorneys General

Brett N. Anderson (bretta@blackburn-stoll.com)

Vicki Baldwin (v baldwin@parsonsbehle.com)

Sharon Bertelsen (bertelsens@ballardspahr.com)

Larry Bowman (larry.bowman@charter.com)

Brian W. Burnett (bburnett@kmclaw.com)  
(carl.erhart@ft.com)

William J. Evans (bevans@parsonsbehle.com)

James Farr (james.farr@centurylink.com)

Amy Gross (agross@tminc.com)

Alan Haslem (ahaslem@mleainc.com)

Ray Hendershot (ray.hendershot@beehive.net)

William Huber (william.huber@questar.com)

Bill Hunt (william.hunt@dish.com)
DOCKET NO. 17-2419-01

- 3 -

David R. Irvine (drirvine@aol.com)
Kristin L. Jacobson (Kristin.l.jacobson@sprint.com)
Dawn Kubota (kubotad@ballardspahr.com)
Jasen Lee (jlee@desnews.com)
Shirley Malouf (srmalouf@stoel.com)
Jennifer H. Martin (jhmartin@stoel.com)
Steve Mecham (sfmecham@gmail.com)
Roger Moffitt (roger.moffitt@att.com)
Gregory Monson (gbmonson@stoel.com)
Sharon Mullin (slmullin@att.com)
Thorvald Nelson (tnelson@hollandhart.com)
Janice Ono (Janice.ono@att.com)
Sheila Page (spage@utah.gov)
Mike Peterson (mpeterson@utahcooperatives.org)
Pam Pittenger (pam.pittenger@ftr.com)
Bruce Rigby (bruce@ucmc-usa.com)
Gary Sackett (gsackett@joneswaldo.com)
Kira Slawson (kiram@blackburn-stoll.com)
Alan L. Smith (alanakaed@aol.com)
Ted D. Smith (tsmithlaw@earthlink.net)
Kendra Thomas (kthomas@kfrservices.com)
Jake Warner (jakew@beehive.net)
James Woody (jwoody@union-tel.com)
John Woody (jowoody@union-tel.com)

Erika Tedder (etedder@utah.gov)
Division of Public Utilities

By Hand-Delivery:

Office of Consumer Services
160 East 300 South, 2nd Floor
Salt Lake City, UT 84111