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Second Revised Action Request Response

To: Public Service Commission of Utah

From: Utah Division of Public Utilities

Chris Parker, Director
Brenda Salter, Assistant Director
Abdinasir Abdulle, Utility Technical Consultant Supervisor
Tamra Dayley, Utility Analyst
Shauna Benvegna-Springer, Utility Technical Consultant

Date: September 9, 2026

Re: **Docket No. 26-2180-01**, Review of 2025 Annual Report for All West Communications Inc., and Recommendations for Utah Universal Service Fund assistance for Calendar Year 2027.

Recommendation (Approve)

The Utah Division of Public Utilities (Division or DPU) recommends that the Public Service Commission of Utah (Commission or PSC) adjust the annual Utah Universal Service Fund (UUSF) payable to All West Communications Inc. ("All West" or "Company") to \$7,127,830 annually \$593,985.83 monthly, effective January 1, 2027.

Issue

Utah Admin Code R746-8-401 requires the DPU to make annual recommendations to the PSC for adjustments to the monthly UUSF distribution to each provider based on an established FCC rate of return and the provider's financial information from its last Annual Report filed with the Commission. On April 14, 2026, the Company filed its annual report of operations in compliance with this rule. The Commission issued an Action Request on April 15, 2026, for the Division to review the filing and make recommendations by September 1, 2026. This memo is the Division's response to the Commission's Action Request. Included



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with this memo is a comprehensive audit report with details of the Company's 2025 operations and recommended changes to the UUSF distribution for All West.

Background

The Division has reviewed the annual report of All West received on April 14, 2026. Pursuant to Utah Admin. Code R746-8-401(4), the Division has calculated the amount of UUSF eligibility to be \$7,127,830 annually. This is an increase of \$1,951,929 or 38% from the \$5,175,901 amount approved by the Commission on December 18, 2025.

Discussion

In calculating the UUSF eligibility for All West Telephone Company, the Division noted the following:

- 1) The Division notes that for 2025 All West received about [REDACTED] in total USF support. About [REDACTED] was from federal programs and about [REDACTED] was from state UUSF support.
- 2) All West's total operating revenues for 2025 were about [REDACTED], slightly more than the [REDACTED] from the previous year.
- 3) For 2025, All West recorded a total revenue requirement exceeding [REDACTED] million, comprising operating revenues as well as State and Federal USF support. Combined support from Federal and Utah USF accounted for [REDACTED] of this overall amount.
- 4) Following a review of general ledger expense accounts during the development of UUSF calculations, [REDACTED] in expenses was eliminated from the financial report. These excluded costs mainly comprise Goodwill Amortization, Accounting, Legal, and Executive expenses.

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Conclusion

The Division concludes that All West's Annual Report fairly represents the Company's fiscal performance. The Division further recommends that the Commission adjust the UUSF amount payable to All West to \$7,127,830 annually or \$593,985.83 monthly, effective January 1, 2027.

cc: Jenny Prescott, CFO – All West Communications, Inc.