BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

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| IN THE MATTER OF REVIEWING U S WEST COMMUNICATIONS' SOUTHERN IDAHO REVENUE SHARING PLAN FOR THE COMPLETED 1994 SHARING YEAR | )  )  )  )  )  ) | CASE NO. USW-S-95-1  ORDER NO.  26133 |

AT&T Communications of the Mountain States, Inc. petitioned to intervene in this case on August 18, 1995, pursuant to Rules of Procedure 71 through 75 of the Idaho Public Utilities Commission, IDAPA 31.01.01.071-75.

FINDINGS OF FACT

We find that no party timely opposed this Petition to Intervene.

We further find that based on the pleadings and other documents filed in this case, intervention by this party would serve the purposes of intervention as described by Rule 74 of the Rules of Procedure and should be granted.

O R D E R

IT IS THEREFORE ORDERED that the Petition to Intervene filed by AT&T Communications of the Mountain States, Inc. is hereby granted.

IT IS FURTHER ORDERED that all parties in this proceeding serve all papers hereafter filed in this matter on all parties of record.  This Intervenor is represented by the following for purposes of service:

Rick D. Bailey

Rebecca B. DeCook

1872 Lawrence St., Suite 1575

Denver, CO 80202

Cathy Brightwell

1 N. Last Chance Gulch

Helena, MT 59601

DONE by Order of the Idaho Public Utilities Commission at Boise, Idaho, this         day of  August  1995.

                                                               RALPH NELSON, PRESIDENT

                                                               MARSHA H. SMITH, COMMISSIONER

                                                               DENNIS S. HANSEN, COMMISSIONER

ATTEST:

MYRNA J. WALTERS

COMMISSION SECRETARY

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