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PATRICK T. DOUGHERTY
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October 9, 2006

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

John Smith
SD Public Utilities Commission
500 East Capitol Avenue
Pierre, SD 57501-5070

RE: Aberdeen Finance Corp., Chapter 11 Bankruptcy Case # 04-10175

Dear John:

Just a note to confirm our telephone conversation on Friday, October 6, 2006. Notwithstanding the filed proof of claim figure of \$136,423.61, it is my understanding that the PUC agrees with the plan figure of \$125,000.00.

If you have any questions, please contact me. Thank you.

Sincerely,



Patrick T. Dougherty

PTD/ald

cc: Aberdeen Finance Corp.