

SOUTH DAKOTA PUBLIC UTILITIES COMMISSION

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January 10, 2007

Kathie Getty, Secretary/Treasurer Aberdeen Finance Corporation 18 Third Avenue S.E. PO Box 59 Aberdeen, SD 57402-0059

RE: Aberdeen Finance Company (AFC) common stock held for S&S Communications customers – Docket TC05-047

Dear Ms. Getty:

On behalf of the South Dakota Public Utilities Commission (Commission), we wish to thank you and the AFC Board of Directors for considering our offer to sell the AFC common stock that we hold as custodian for the benefit of the customers of S&S Communications. We appreciate your willingness to try to resolve this later this year. We definitely think it will not only be best for the S&S customers but also for AFC.

I discussed the resolution with the Commissioners, and what they feel is appropriate is that we will agree not to transfer the stock to the customers prior to June 1, 2007 and afford the company an opportunity to establish a credit history and hopefully locate either financing that will enable a company buy-back or one or more shareholders willing to purchase the stock.

As to the share price, the motivation for the particular offer we made was based on the desire to accomplish a total distribution and close-out of this matter in one distribution early this year. The Commissioners feel that as fiduciaries for the customers, they really need to evaluate an appropriate price on the basis of the facts as they are known at the time a purchase becomes possible. At such time as your situation becomes better resolved, we would ask that you provide the Commission with current information for us to evaluate, and we will then discuss price and terms that are reasonable and fair to all parties.

Sincerely,

SOUTH DAKOTA PUBLIC UTILITIES COMMISSION

John J. Smith

General Counsel