

June 29, 2005

**Vantage Point**

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JUN 30 2005

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

Ms. Pam Bonrud
Executive Director
South Dakota Public Utilities Commission
State of South Dakota
500 East Capitol Avenue
Pierre, SD 57501

RE: Santel Communication Cooperative, Inc.
2004 Switched Access Filing

Dear Ms. Bonrud,

On behalf of Santel Communications Cooperative, Inc., enclosed is their 2004 Intrastate Switched Access Separations Study, pursuant to the rules established by the Commission. The following documentation is included in the study:

1. Five (5) copies of the PUC Summary Forms
2. One (1) copy of the program diskette

I will be sending five (5) copies of the Cost Study Certification Form as soon as possible.

In addition to the above, five (5) copies of the following supporting documentation to the cost study have been included and are to be treated as proprietary information:

1. Trial Balance Worksheet for the year ending December 31, 2004
2. Reclassification Journal Entries (including Known and Measurable Change journal entries)
3. Non-Regulated Adjustments Worksheet
4. Non-Operating Worksheet
5. Direct Labor Summary
6. Account 6560 Depreciation Expense Summary
7. Account 6623 Local Business Office Expense Summary
8. Direct Assignment Detail
9. Known and Measurable Changes Detail
10. Audit Report as of December 31, 2004 and 2003
11. Company-generated Trial Balance as of December 31, 2004
12. Land Building Investments Summary
13. Central Office Equipment Summary
14. Outside Plant Summary
15. Interexchange Circuit and Circuit Mile Summary

16. Loop Study Summary
17. Annual Traffic Factor and Host/Remote Factor Calculations
18. Sent-Paid/Received-Collect Messages and Revenues
19. Access Minutes of Use Summary by Month (total company and by exchange)

The enclosed Intrastate Access Separations Study revenue requirement has been forwarded to the Local Exchange Carrier Association (LECA). The LECA Access Tariff, with which Santel Communications Cooperative, Inc. concurs, will include the attached Intrastate Access revenue requirement in the development of the LECA Access Tariff rates.

If you have any questions or comments, please feel free to contact me at (605) 995-1763.

Sincerely,



Michelle Christensen
Telco Revenue Consultant
Vantage Point Solutions, Inc.

Enclosures: PUC Summary Forms (5)
Program Diskette (1)
Proprietary Supporting Documentation (5)

cc. Gene Kroell, General Manager