



TC05-109

GVNW CONSULTING, INC.

2270 LA MONTANA WAY (80918)
P.O. BOX 25969 (80936)
COLORADO SPRINGS, CO
TEL 719.594.5800
FAX 719.594.5803
www.gvnw.com

July 26, 2005

Mr. Harlan Best
South Dakota Public Utilities Commission
State Capitol
500 E. Capitol Avenue
Pierre, SD 57501-5070

RECEIVED

JUL 27 2005

SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

RE: West River Telecommunications Cooperative 2004 Cost Study

Dear Mr. Best:

West River Telecommunications Cooperative requests approval to file its 2004 Cost Study in accordance with ARSD 20:10:27:10 and use the cost study program owned by GVNW Consulting, Inc. The GVNW cost study program is in compliance with the South Dakota rules and has been used for prior filings on behalf of West River before the South Dakota Commission.

If you have any questions, please contact me at your convenience.

Sincerely,

Jonas Karlsson
Consultant