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ORIGINAL

June 3, 2005

VIA OVERNIGHT DELIVERY

John J. Smith, Esq.
General Counsel
South Dakota Public Utilities Commission
Capitol Building, 1st floor
500 East Capitol Avenue
Pierre, SD 57501-5070

RECEIVED
JUN 06 2005
SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

**Re: Jefferson Telephone Co., Inc. - Notification of Change in Corporate Form
from a Corporation to a Limited Liability Company; Request for Opinion**

Dear Mr. Smith:

Jefferson Telephone Co., Inc. ("Jefferson Telephone"), by its undersigned counsel, hereby notifies the Commission of a proposed transaction whereby the company will undergo a change in corporate form, and change from a domestic South Dakota corporation to a foreign limited liability company ("LLC") organized under the laws of the state of Delaware. Upon conversion to a limited liability company, Jefferson Telephone will operate under the new name, Jefferson Telephone LLC. Following the transaction, Jefferson Telephone LLC will continue to provide services to its current customers pursuant to its tariffs and the authority granted to Jefferson Telephone LLC by the Commission. The change in corporate form of Jefferson Telephone will not cause any changes in the company's current ownership, management, or operations, and the transaction will be completely seamless to the company's subscribers.

Upon review of South Dakota statutes and the Commission's rules, Jefferson Telephone understands that prior Commission approval is not required to complete the change in corporate form described herein. The company submits this letter to request that the Commission issue an opinion that no approval is necessary for the proposed conversion of Jefferson Telephone from a South Dakota corporation to a Delaware LLC.

THE PARTIES

Jefferson Telephone is an independent telephone company that incorporated under the laws of the state of South Dakota, with its principal place of business at 104 4th Street, Jefferson, SD, 57038-0128. Jefferson Telephone provides telecommunications service in the Jefferson exchange. Jefferson Telephone, is an indirectly held wholly-owned subsidiary of Long Lines, Ltd. ("Long Lines"), an Iowa corporation. Long Lines has its principal place of business at 501 4th Street, Sergeant Bluff, IA 51054.

DESCRIPTION OF THE TRANSACTION

For tax and other operational reasons, Long Lines and Jefferson Telephone have determined that Jefferson Telephone should be converted from a corporation to an LLC. Under Section 47-34A-902 of the South Dakota statutes, only partnerships or limited partnerships may be directly converted to LLCs. Jefferson Telephone has therefore decided to convert itself into a Delaware LLC that will conduct business in South Dakota. Jefferson Telephone plans to file a Certificate of Conversion with the Delaware Secretary of State pursuant to Section 18-214 of the Delaware LLC Act. The LLC will not be a newly created entity, and no merger of Jefferson Telephone or its assets into a separate limited liability company will occur. Rather, the change in corporate form will be a straightforward conversion accomplished by the filing of the appropriate documents with the Delaware Secretary of State. Jefferson Telephone LLC will also file a request with the South Dakota Secretary of State for authority to operate as a foreign LLC, and submit a new tariff to change the name of the company to Jefferson Telephone LLC.

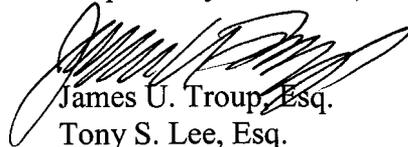
Following the consummation of the transaction described above, Jefferson Telephone LLC will continue to be owned and led by the same team of well-qualified telecommunications managers that currently lead the company. The transaction will not result in a change in control of the company, nor will it result in a change in the manner in which it provides service to its current customers. Jefferson Telephone LLC will continue to provide telecommunications services to its subscribers without interruption, with no change in the current terms or conditions of service as a result of the transaction. The change in corporate form of Jefferson Telephone will be seamless and transparent to consumers in the South Dakota.

CONCLUSION

An original and four (4) copies of this letter are enclosed. Please date-stamp and return the extra copy of this letter in the enclosed self-addressed stamped envelope. Jefferson Telephone hopes to close the transaction described as soon as possible. Therefore, counsel respectfully requests that the Commission issue an opinion that the proposed transaction does not require the approval of the Commission. Jefferson Telephone will refile its tariffs with the company's new name as soon as practical after the receipt of the Commission's opinion and completion and filing of the necessary corporate paperwork to effectuate the conversion.

Please contact us as soon as possible if you have any questions with respect to this matter at (202) 857-1700, or if the Commission believes that further action is required.

Respectfully submitted,



James U. Troup, Esq.
Tony S. Lee, Esq.

Counsel to Jefferson Telephone Co., Inc. and
Long Lines, Ltd.



Gary Hanson, Chair
Bob Sahr, Vice-Chair
Dustin Johnson, Commissioner

SOUTH DAKOTA PUBLIC UTILITIES COMMISSION

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June 9, 2005

By fax (202) 857-1737 and first class mail

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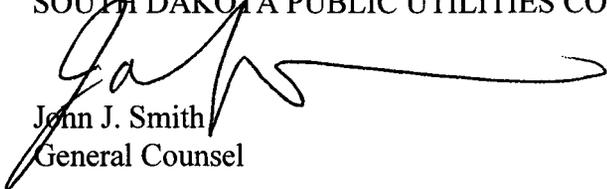
RE: Jefferson Telephone Co., Inc. - Notice of change in corporate form

Dear Mr. Troup and Mr. Lee:

This letter confirms the Commission's receipt of your June 6, 2005 filing of notice pursuant to SDCL 49-31-20 and the Commission's rules regarding the proposed conversion of Jefferson Telephone Co., Inc. ("Jefferson") from a South Dakota corporation into a Delaware limited liability company. This filing complies with the requirements of SDCL 49-32-20 and the Commission's rules. No Commission approval related to this transaction is required. Since Jefferson will continue to provide service to its customers with no PIC changes, no issues regarding unauthorized change of telecommunications company or services are raised in connection with this transaction.

Please feel free to contact me if you have questions or concerns. I will be traveling for the next two weeks, but you may reach me on my cell at (605) 359-4634.

Sincerely,
SOUTH DAKOTA PUBLIC UTILITIES COMMISSION


John J. Smith
General Counsel