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June 29, 2007

Ms. Patricia Van Gerpen
SD Public Utilities Commission
500 E. Capitol
Pierre, SD 57501

Re: TC 07-056 Vivian Telephone Company
Dear Patty:

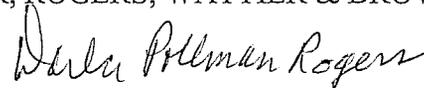
Pursuant to the request of Karen Cremer, herewith electronically filed is my response to the questions posed by Harlan Best. Please treat this as a confidential filing.

If you have any questions, please contact me.

Sincerely yours,

RITER, ROGERS, WATTIER & BROWN, LLP

By:



Darla Pollman Rogers

DPR-wb
Enclosure
Cc: Karen Cremer