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July 17, 2009

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VIA EMAIL TO PATTY.VANGERPEN@STATE.SD.US

Ms. Patricia Van Gerpen
South Dakota Public Utilities Commission
Capitol Building, 1st Floor
500 East Capitol Avenue
Pierre, SD 57501-5070

RE: TC07-112 through TC07-116
Alltel Arbitrations

Dear Ms. Van Gerpen:

Attached for filing in the above matters, please find the Rebuttal Testimony of Tim Eklund, Rebuttal Testimony of Nathan Weber and Certificate of Service.

As indicated above, these documents have been sent to you via electronic mail in PDF form. If you have any questions or concerns regarding these documents, please do not hesitate to contact me.

Best regards.

Sincerely,

CUTLER & DONAHOE, LLP



Meredith A. Moore
For the Firm

MAM/cmc
Attachments
cc: Service List