

RICHARD A. CUTLER
KENT R. CUTLER
BRIAN J. DONAHOE **
STEVEN J. SARBACKER **
JAYNA M. VOSS
MICHAEL D. BORNITZ ‡
TRENT A. SWANSON *
RYAN J. TAYLOR °
KIMBERLY R. WASSINK
MEREDITH A. MOORE
DAVID L. EDWARDS
NATHAN S. SCHOEN †
ONNA B. HOUCK #
DAVID L. REZAC
AMY L. ELLIS ^

CUTLER & DONAHOE, LLP
ATTORNEYS AT LAW

Telephone (605) 335-4950

Fax (605) 335-4961

www.cutlerlawfirm.com

March 24, 2008

JEAN BROCKMUELLER, CPA (Inactive)
BUSINESS MANAGER

*Also licensed to practice
in Minnesota

#Also licensed to practice
in Iowa

‡Also licensed to practice
in Nebraska

+Also licensed to practice
in Missouri

^Also licensed to practice
in Colorado

†Admitted to practice in
United States Tax Court

°Also licensed as a
Certified Public Accountant

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: *TC07-113: In the Matter of the Petition of Beresford Municipal Telephone Company for Arbitration Pursuant to the Telecommunications Act of 1996 to Resolve Issues Relating to An Interconnection Agreement with Alltel Communications, Inc.*

Dear Ms. Van Gerpen:

Enclosed for filing in the above matter, please find the Pre-Filed Direct Testimony of the following witnesses:

1. Mr. Dan Davis;
2. Mr. Tim Eklund;
3. Mr. Larry Thompson, and
4. Mr. Nathan Weber.

The testimony, including the exhibits thereto, submitted on behalf of Messrs. Eklund, Thompson and Weber contains confidential information and I would ask that it not be made available to the public.

This is intended as service upon Alltel's representatives via electronic mail and, to that end, a Certificate of Service has also been enclosed for filing.

If you have any questions or concerns regarding these documents, please do not hesitate to contact me.

Best regards.

Sincerely,

CUTLER & DONAHOE, LLP

A handwritten signature in black ink, reading "Meredith A. Moore". The signature is written in a cursive, flowing style with a large initial "M".

Meredith A. Moore
For the Firm

MAM/cmc
Attachments
cc: Service List