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July 7, 2008

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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: *TC07-113: 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 Rebuttal Testimony of the following witnesses:

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

The testimony, including the exhibits thereto, submitted on behalf of Messrs. Davis, 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

Meredith A. Moore
For the Firm

MAM/cmc
Attachments
cc: Service List