RICHARD A. CUTLER
KENT R. CUTLER
BRIAN J. DONAHOE *#
STEVEN J. SARBACKER *+
JAYNA M. VOSS
MICHAEL D. BORNITZ ‡
TRENT A. SWANSON *
RYAN J. TAYLOR *
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 lowa

‡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: TC07-115: In the Matter of the Petition of Santel Communications Cooperative, Inc. 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

Meredith A. Moore
For the Firm

For the Firm

MAM/cmc Attachments

Service List