

**MILLER
ISAR** INC.
REGULATORY CONSULTANTS

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**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

Via Electronic Delivery

December 26, 2007

Ms. Pam Bonrud
Executive Secretary
South Dakota Public Utilities Commission
State Capitol Building, 1st Floor
500 East Capitol Avenue
Pierre, South Dakota 57501

RE: Consumer Telcom, Inc. Application for a Certificate of Authority

Dear Ms. Bonrud:

Enclosed for filing with the South Dakota Public Utilities Commission ("Commission"), is Consumer Telcom, Inc.'s ("Consumer Telcom") *Application for Certificate of Authority to Provide Non-Facilities-Based Interexchange Telecommunications Services Throughout the State of South Dakota* ("Application"). A \$250.00 Commission filing fee has contemporaneously been forwarded with a copy of this Transmittal letter, via overnight delivery

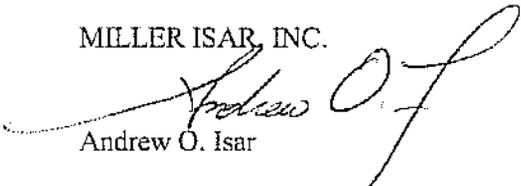
Exhibit C to the Application contains a copy of proprietary financial statements and cash flow projection, as required by Commission rules. The Company requests that the Commission treat Exhibit C as confidential information, to be reviewed by Commission staff only in the performance of their governmental duties, and not released to the public. Documents in Exhibit C are stamped "Confidential," accordingly.

Please acknowledge receipt of this filing by electronic mail and by file-stamping and returning the hard copy of this transmittal letter in the self-addressed, postage-paid envelope provided for this purpose.

Thank you for your attention to this matter. Questions regarding this filing may be directed to the undersigned.

Sincerely,

MILLER ISAR, INC.


Andrew O. Isar

Enclosures

Regulatory Consultants to
Consumer Telcom, Inc.