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April 21, 2008

VIA ELECTRONIC FILING

Public Utilities Commission
Capitol Building, First Floor
500 East Capitol Avenue
Pierre, South Dakota 57501

Dear Sir/Madam:

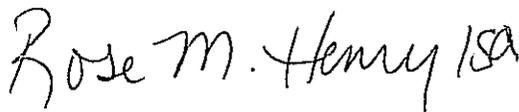
Enclosed herein for filing on behalf of Momentum Telecom, Inc. ("Momentum"), please find a copy of the application to grant Momentum authority to provide resold interexchange telecommunications services within the State of South Dakota.

Exhibit B to the filing is being provided under seal in a separate pdf document, in accordance with Commission practice. This Exhibit contains financial data for Momentum. These data constitute competitively sensitive trade secret information that are proprietary to Momentum and are not routinely disclosed in any public forum. Given the competitive nature of the telecommunications market, public disclosure of these financial results would cause Momentum competitive harm by providing competitors with information that could be used against Momentum in the market. Therefore, Momentum respectfully requests that Exhibit B be accorded confidential treatment and not be made part of the public record in this proceeding or otherwise disclosed to the public.

Should you have any questions regarding this filing, please do not hesitate to contact me.

Very truly yours,

BOULT, CUMMINGS, CONNERS & BERRY, PLC

By: 
Rose Mulvany-Henry

RMH/cw