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May 30, 2008

Ms. Patricia Van Gerpen
SD Public Utilities Commission
500 E Capitol Ave
Pierre SD 57501

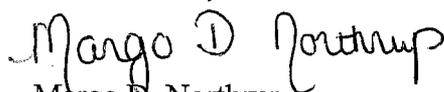
RE: In the Matter of the Request of West River Cooperative Telephone Company for
Certification Regarding Its Use of Federal Universal Service Support
(Docket 08-054)

Dear Patty:

Attached for electronic filing, please find West River Cooperative Telephone Company's revised Confidential Exhibit B for its Annual ETC Certification Filing.

If you have any questions, please contact me.

Sincerely yours,
RITER, ROGERS, WATTIER, &
NORTHROP, LLP

By: 
Margo D. Northrup

MDN/lma
Enclosure
cc: Client

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