

RICHARD A. CUTLER
KENT R. CUTLER
BRIAN J. DONAHOE *#
STEVEN J. SARBACKER **
JAYNA M. VOSS
MICHAEL D. BORNITZ ‡
TRENT A. SWANSON *
RYAN J. TAYLOR °
KIMBERLY R. WASSINK
MEREDITH A. MOORE
DAVID L. EDWARDS
NATHAN S. SCHOEN †
ONNA B. DOMINIACK #
AMY L. ELLIS ^
NICHOLE MOHNING ROTHS *
WILLIAM D. SIMS #

CUTLER & DONAHOE, LLP
ATTORNEYS AT LAW

Telephone (605) 335-4950

Fax (605) 335-4961

www.cutlerlawfirm.com

August 28, 2008

JEAN BROCKMUELLER, CPA (Inactive)
BUSINESS MANAGER

*Also licensed to practice
in Minnesota

#Also licensed to practice
in Iowa

‡Also licensed to practice
in Nebraska

+Also licensed to practice
in Missouri

^Also licensed to practice
in Colorado

*Also licensed to practice
in Kansas

†Admitted to practice in
United States Tax Court

°Also licensed as a
Certified Public Accountant

E-FILING

Ms. Patricia Van Gerpen
Executive Director
South Dakota Public Utilities Commission
State Capitol Building
500 East Capitol Avenue
Pierre, SD 57501-5070

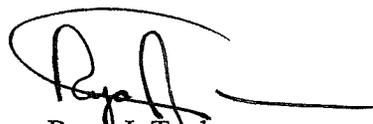
Re: Docket No. TC08-066 - Midstate Telecom, Inc.

Dear Ms. Van Gerpen:

Enclosed for filing in the above-referenced Docket is a revised Exhibit B as required by the Commission's Order of August 12, 2008. Please note that the attached Exhibit B is marked as "Confidential." Please treat this document accordingly. If you have any questions, please feel free to contact me at your convenience at (605) 335-4950. Thank you for your assistance in this matter.

Sincerely,

CUTLER & DONAHOE, LLP



Ryan J. Taylor
For the Firm

RJT:dah
Attachment