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 **

NICHOLE MOHNING ROTHS *

WILLIAM D. SIMS # BOBBI L. THURY * DANIEL J. DOYLE

CUTLER & DONAHOE, LLP

Telephone (605) 335-4950 Fax (605) 335-4961

www.cutlerlawfirm.com

October 30, 2009

JEAN BROCKMUELLER, CPA (Inactive) BUSINESS MANAGER

*Also licensed to practice in Minnesota

#Also licensed to practice

‡Also licensed to practice in Nebraska

+Also licensed to practice

% 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. TC09-091 - McCook Cooperative Telephone Company

Dear Ms. Van Gerpen:

Enclosed for filing in the above-referenced docket is a letter to Ms. Karen Cremer of the Commission Staff containing additional information required by Ms. Cremer to complete her review of the original filings. Please note that the letter to Ms. Cremer and the accompanying exhibits are marked as "Confidential." Please treat these documents accordingly. If you have any questions, please feel free to contact me at your convenience at (605) 335-4989. Thank you for your assistance in this matter.

Sincerely,

CUTLER & DONAHOE, LLP

Ryan J. Taylor For the Firm

RJT:dah Attachments