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JUN 2 3 2010 SOUTH DAKOTA PUBLIC UTILITIES COMMISSION

ANDREW O. ISAR

Via Electronic Delivery

June 22, 2010

Ms. Patty Van Gerpen **Executive Secretary** South Dakota Public Utilities Commission State Capitol Building, 1st Floor 500 East Capitol Avenue Pierre, South Dakota 57501

> RE: Liberty-Bell, Telecom, LLC Application for a Certificate of Authority

Dear Ms. Van Gerpen:

Enclosed for filing with the South Dakota Public Utilities Commission ("Commission"), is a redacted Liberty-Bell Telecom, LLC ("LBT") Application for a Certificate of Authority to a Certificate of Authority to Provide Facilities-Based Local Exchange, Exchange Access, and Interexchange Service in the State of South Dakota ("Application). The \$250.00 interexchange application filing fee has been sent via overnight delivery contemporaneously with this filing.

Exhibit D to the Application contains a confidential financial statements. A separate confidential Exhibit D electronic file is also enclosed. The Company requests that the Commission treat the financials as confidential information, to be reviewed by Commission staff only in the performance of their governmental duties, and not released to the public.

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 Liberty-Bell, Telecom, LLC