

GUNDERSON, EVENSON, BOYD, KNIGHT & STOLTENBURG, LLP

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March 3, 2011

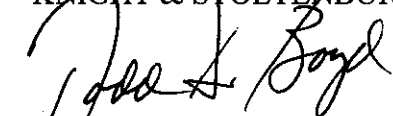
Ms. Karen E. Cremer
500 East Capitol
Pierre, South Dakota 57501

Dear Ms. Cremer:

I serve as General Counsel for ITC of Clear Lake, South Dakota. It is my understanding that the staff of ITC has had the opportunity to review the information filed earlier by Swiftel regarding its annexation in the City of Brookings and there is no objection to amending Swiftel's COA to reflect the new service territory. Naturally, this will reduce the service territory of ITC.

Sincerely,

GUNDERSON, EVENSON, BOYD,
KNIGHT & STOLTENBURG, LLP



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TDB/jh

cc: Manager Jerald J. Heiberger, ITC