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August 19, 2011

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Ms. Patricia Van Gerpen SD Public Utilities Commission Capitol Building, 1st Floor 500 E. Capitol Avenue Pierre, SD 57501-5070

RE:

Docket TC11-054

Dear Ms. Van Gerpen:

Attached please find Midcontinent Communications' Revised Confidential Exhibits A and B.

If you have any questions, please do not hesitate to contact me.

Best regards.

Sincerely,

KATHR**Y**N E. FORD

For the Firm

KEF:jkd Enclosure