

Verizon Wireless One Verizon Way Mailcode VC53S475 Basking Ridge, NJ 07920

April 17, 2013

Cindy Kemnitz South Dakota Public Utilities Commission 500 E. Capitol Avenue Pierre, SD 57501

RE: Midwest Wireless Communications, Inc. FEIN: 41-1818254 and RCC Minnesota, Inc. FEIN: 41-1896796

Dear Ms. Kemnitz:

In reviewing our files, we were made aware of two legal entities in which we have been filing zero returns since 2010. In consulting with our Corporate Governance team, the following legal entities have never been qualified in the State of South Dakota to do business:

Midwest Wireless Communications, Inc. RCC Minnesota, Inc.

The last zero return filed was for the 2012 return based on the 2011 tax period and should be considered the last return that will be filed. Please close both legal entities' accounts with the South Dakota PUC for neither legal entity is valid in this state nor no liability is due from them.

If further information is required please do not hesitate to contact me at (908) 559-6285 or via email at christie.perez@verizon.com. I appreciate your assistance with this matter and I look forward to hearing from you soon on the status of this issue. May you have a wonderful day.

Sincerely,

Verizon Wireless TO

Christie Perez Cslt-Tax – Regulatory Tax