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March 16, 2005

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**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

Harlan Best
Public Utilities Commission
Capitol Building, 1st Floor
500 East Capitol Avenue
Pierre, SD 57501-5070

Re: Golden West Telecommunications – Fictitious Name Filings

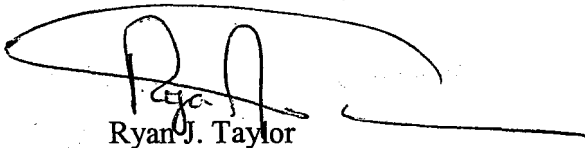
Dear Harlan:

This firm represents Golden West Telecommunications Cooperative, Inc. and its subsidiaries. Please consider this letter to be written confirmation that the following local exchange carriers intend to do business under the fictitious name Golden West Telecommunications:

Golden West Telecommunications Cooperative, Inc.,
Sioux Valley Telephone Company,
Union Telephone Company of Hartford,
Armour Independent Telephone Company,
Bridgewater-Canistota Independent Telephone Company,
Kadoka Telephone Company, and
Vivian Telephone Company.

Each of the companies identified above will continue to maintain their existing separate study areas. Each company will also continue to separately file for ETC status and for other state and federal regulatory matters, consistent with their past practices. If you have any further questions regarding this issue, 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
cc: Denny Law