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A Professional Limited Liability Company

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September 26, 2006

*Via Overnight Mail*

Executive Secretary  
South Dakota Public Utilities Commission  
500 E. Capitol Avenue  
Pierre, SD 57501-5070

RECEIVED  
SEP 27 2006  
SOUTH DAKOTA PUBLIC  
UTILITIES COMMISSION

RE: Yestel USA, Inc. (Docket TC-06-087)

Dear Sir:

Please allow this letter to serve as our request, on behalf of Yestel USA, Inc., to request a waiver of ARSD 20:10:24:02 (15) Income Statement and Balance Sheet in the above matter.

Your consideration is appreciated. Please do not hesitate to contact me if you have any additional questions.

Sincerely,

*Monica B. Haab*

Monica B. Haab *mb*

MBH/rph