

DakotaComm, LLC
104 4th St
Jefferson, SD 57038

January 28, 2008

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

RE: DakotaComm, LLC – Intrastate switched access tariff withdrawal

Dear Secretary:

DakotaComm LLC was granted a three year exemption from developing company specific cost-based switched access rates by order issued December 17, 2004. As our exemption has expired, and DakotaComm, LLC does not have any intra-state access usage and therefore does not bill any inter exchange carriers for intrastate access we would like to withdrawal our tariff.

If you have any questions or require any additional information please call me at 712.792.3800.

Sincerely,

Kristy McDermott
Director of Regulatory Affairs
mcdermot@longlines.com