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March 24, 2008

E-FILING

Patricia Van Gerpen
South Dakota Public Utilities Commission
Capitol Building, 1st Floor
500 East Capitol Avenue
Pierre SD 57501-5070

RE: In the Matter of the Petition of **McCook Cooperative Telephone Company** for
Arbitration to Resolve Issues relating to an ICA with Alltel Communications, Inc.
TC07-112 GPGN File No. 5925.070780

Dear Ms. Van Gerpen:

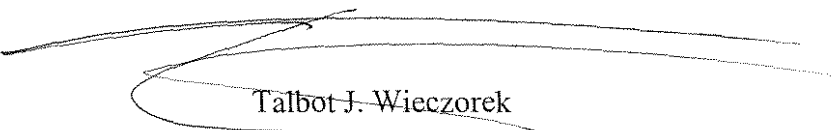
Enclosed please find Alltel Communications, Inc.'s Direct Testimony of Ron Williams and Direct Testimony of W. Craig Conwell in the above-entitled matter. By copy of same, parties have been served.

Mr. Conwell's testimony is provided in public format and confidential format. His Exhibits 1-3 are non confidential and Exhibits 4-7.3 are confidential.

Mr. Williams' testimony is provided in public format and his Exhibits are all confidential.

If you have any questions, please call me.

Sincerely,



Talbot J. Wieczorek

TJW:klw

Enclosures

c: Service list via email
Clients