

RICHARD A. CUTLER
KENT R. CUTLER
BRIAN J. DONAHOE **
STEVEN J. SARBACKER **
JAYNA M. VOSS
MICHAEL D. BORNITZ †
TRENT A. SWANSON †
RYAN J. TAYLOR °
KIMBERLY R. WASSINK
MEREDITH A. MOORE
DAVID L. EDWARDS
NATHAN S. SCHOEN †
ONNA B. DOMINIACK #
AMY L. ELLIS ^
NICHOLE MOHNING ROTHS *
WILLIAM D. SIMS #
BOBBI L. THURY
DANIEL J. DOYLE

CUTLER & DONAHOE, LLP
ATTORNEYS AT LAW

Telephone (605) 335-4950

Fax (605) 335-4961

www.cutlerlawfirm.com

April 27, 2009

JEAN BROCKMUELLER, CPA (Inactive)
BUSINESS MANAGER

*Also licensed to practice
in Minnesota

#Also licensed to practice
in Iowa

‡Also licensed to practice
in Nebraska

+Also licensed to practice
in Missouri

^Also licensed to practice
in Colorado

*Also licensed to practice
in Kansas

†Admitted to practice in
United States Tax Court

°Also licensed as a
Certified Public Accountant

VIA EMAIL TO PATTY.VANGERPEN@STATE.SD.US

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

RE: TC07-112 through TC07-116
Alltel Arbitrations

Dear Ms. Van Gerpen:

Attached for filing in the above matters, please find tables seven through ten of Mr. Ecklund's supplemental testimony, which we inadvertently failed to file on Friday, April 24. If you have any questions or concerns regarding these documents, please do not hesitate to contact me.

Best regards.

Sincerely,

CUTLER & DONAHOE, LLP



Meredith A. Moore
For the Firm

MAM/cmc
Attachment
cc: Service List