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VIA E-FILING TO pucdocketfilings@state.sd.us

Executive Director
South Dakota Public Utilities Commission
500 East Capitol Avenue
Ave-Pierre, SD 57501-5070
(605) 773-3201

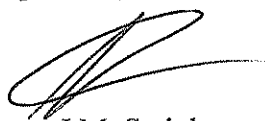
Re: New Horizons Communications Corp.
Docket No. TC14-072

Dear Sir/Madam:

Attached please find for filing New Horizons Communications Corp.'s responses to the Commission's second request for information in New Horizons Communications Corp.'s Application for a Certificate of Authority to provide local exchange telecommunication services in South Dakota.

If you have any questions or if I may provide you with any additional information, please do not hesitate to contact me.

Respectfully submitted,



Lance J.M. Steinhart
Lance J.M. Steinhart, P.C.
Attorneys for New Horizons Communications Corp.

Enclosures
cc: Glen Nelson