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December 21, 2016

Via Electronic Filing

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

**RE: Supplement to Notification Regarding the Proposed *Pro Forma* Change
in Indirect Ownership of Talk America Services, LLC**

Dear Secretary Van Gerpen:

On behalf of the parties in the above-referenced filing, this letter is intended to supplement that filing¹ with additional information regarding the proposed *Pro Forma* Change referenced in the filing. Specifically, in addition to the pro forma transactions described in the filing, the parties also intend to move Talk America Services, LLC ("TAS") within the Communications Sales & Leasing, Inc. ("CS&L") corporate organizational structure to become a direct subsidiary of CS&L. As previously described, this change will not have any effect on the services provided by TAS, or its day-to-day operations. Charts illustrating this additional *pro forma* transfer, including a depiction of the corporate ownership structure insofar as it relates to the Licensees after the *pro forma* changes are undertaken are appended hereto as **Exhibit A**.

¹ See Notification Regarding the Proposed *Pro Forma* Change in Indirect Ownership of Talk America Services, LLC, filed December 13, 2016 (Informational Filing TC171).

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December 21, 2016
Page 2

Please confirm and acknowledge receipt of this electronic filing. Should you have any questions, please do not hesitate to contact the undersigned.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Jeffrey R. Strenkowski".

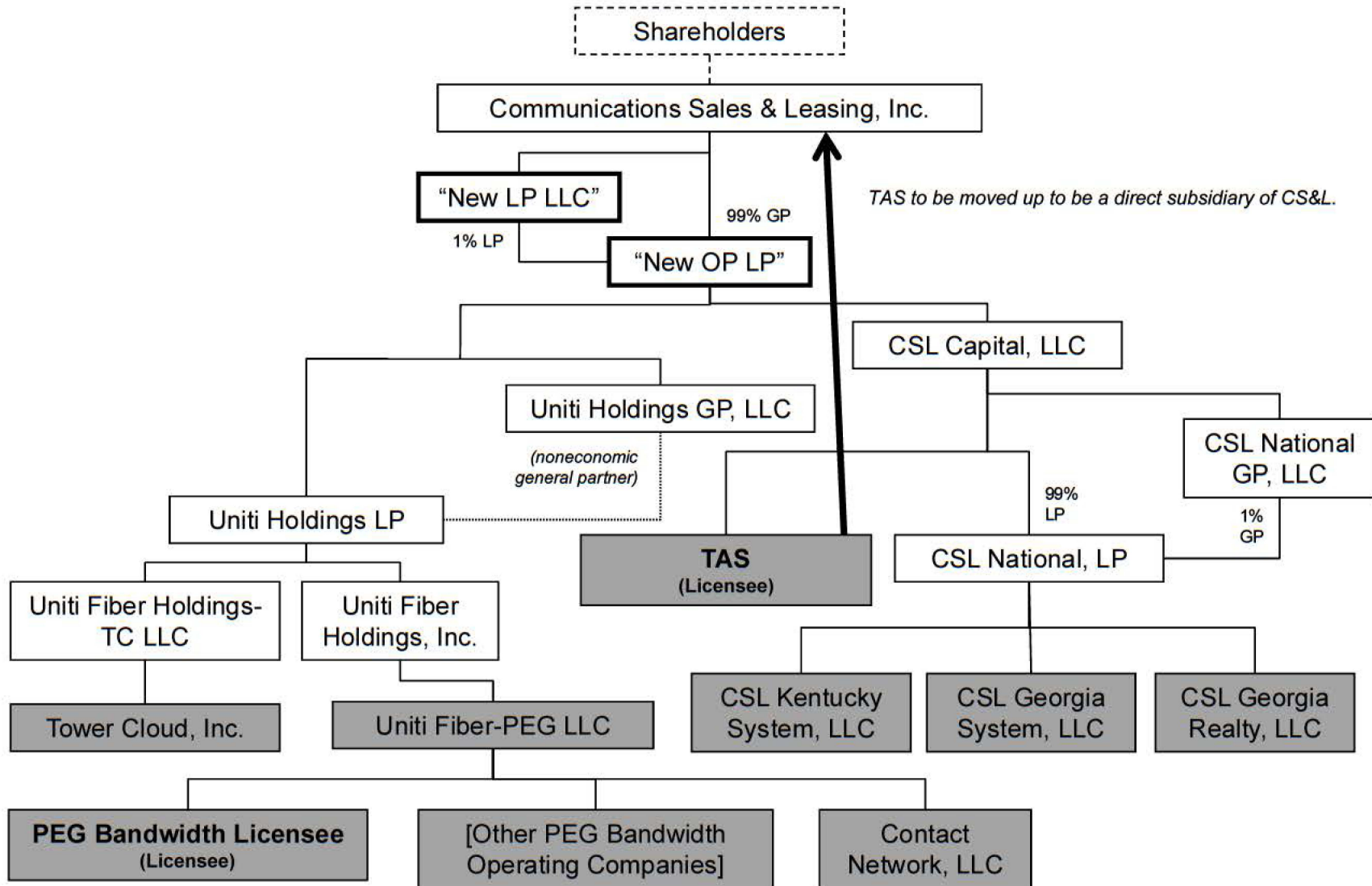
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Counsel to the Parties

EXHIBIT A

Supplemental Pre- and Post-*Pro Forma* Change Corporate Ownership Charts

Supplement: Post-Pro Forma Transaction Organizational Structure

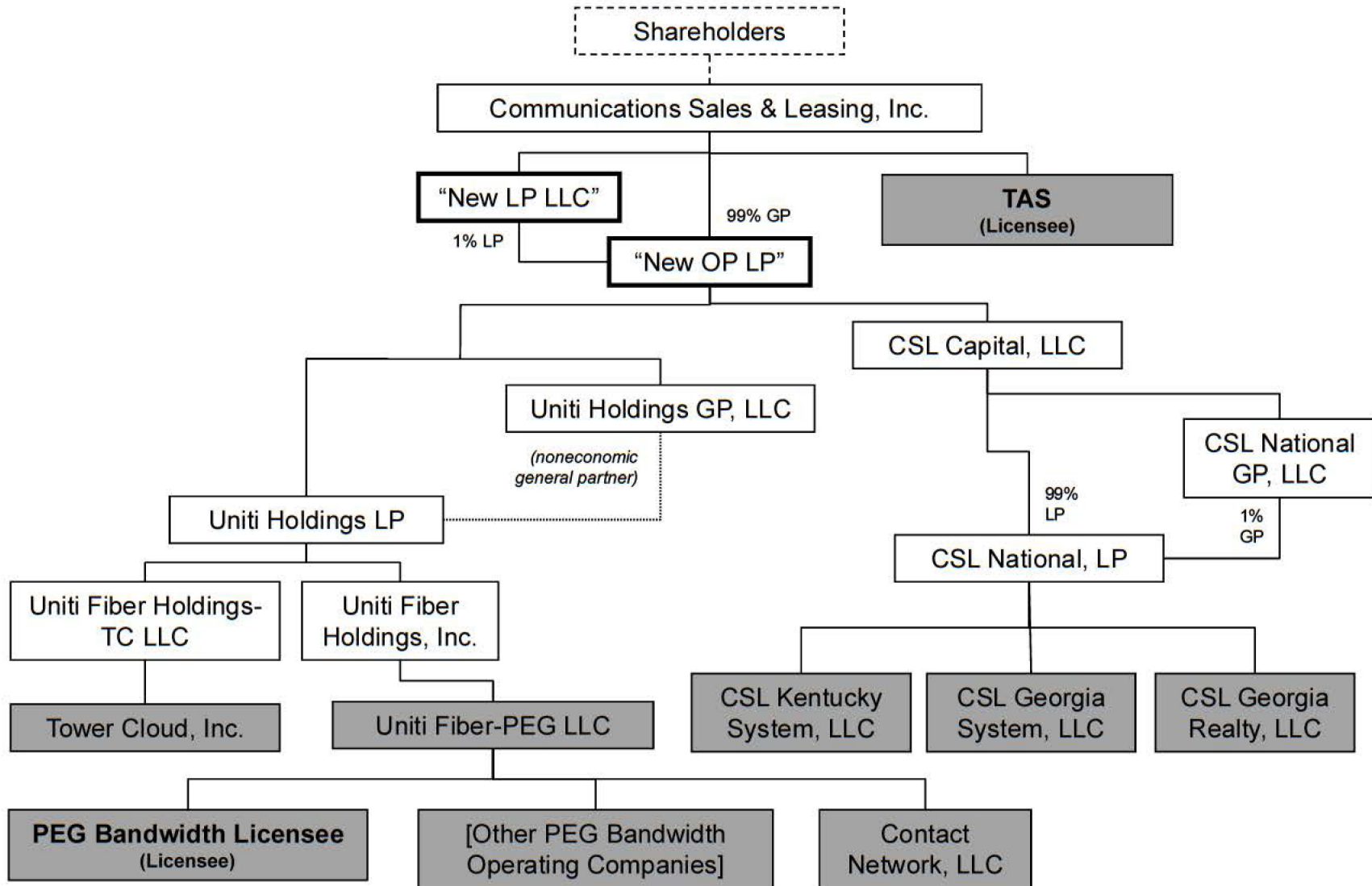


TAS to be moved up to be a direct subsidiary of CS&L.

Unless otherwise indicated all ownership percentages are 100%.

- Licensed in one or more jurisdictions.
- Not licensed in any jurisdiction.

Supplement: Final Post-*Pro Forma* Transaction Organizational Structure



Unless otherwise indicated all ownership percentages are 100%.

