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**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

August 27, 2003

South Dakota Public Utilities Commission
Kelly Frazier
500 East Capitol
Pierre, SD 57501

Re: Docket CT03-132

Dear Sir or Madam:

Please accept the following as S&S Communications'/Alterna-Cell's response to the Complaint that has been filed in the above-referenced docket.

S&S Communications admits that it entered into a pre-paid long distance contract with the Complainant. Unfortunately, and although it desired to do so, S&S Communications became financially unable to continue providing service under the contract.

S&S Communications will not resist any effort by the Complainant to seek recovery from the bond and/or Letter of Credit that S&S Communications has in place at the Public Utilities Commission so long as a pro rata adjustment is made to reflect the value of the services the Complainant has already received, which will be determined at the hearing on this matter.

Thank you for your attention to this matter.

Sincerely,

Les S. Sumption
President, S&S Communications