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June 29, 2005

RECEIVED

JUL 01 2005

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

Ms. Pam Bonrud
Executive Director
South Dakota Public Utilities Commission
State of South Dakota
500 East Capitol Avenue
Pierre, SD 57501

RE: Tri-County Telcom, Inc.
2004 Switched Access Filing

Elec.
~~REC~~ Received JUN 30 2005

Dear Ms. Bonrud,

On behalf of Tri-County Telcom, Inc., enclosed is the 2004 Intrastate Switched Access Separations Study, pursuant to the rules established by the Commission. The following documentation is included in the study:

1. Five (5) copies of the PUC Summary Forms
2. One (1) copy of the program diskette
3. Five (5) copies of the Cost Study Certification Form

In addition to the above, five (5) copies of the following supporting documentation to the cost study have been included and are to be treated as proprietary information:

1. Trial Balance Worksheet for the year ending December 31, 2004
2. Reclassification Journal Entries (including Known and Measurable Change journal entries)
3. Non-Regulated Adjustments Worksheet
4. Non-Operating Worksheet
5. Account 6560 Depreciation Expense Summary
6. Account 6623 Local Business Office Expense Summary
7. Direct Assignment Detail
8. Known and Measurable Changes Detail
9. Company-generated Trial Balance as of December 31, 2004
10. Land & Building Investments Summary
11. Central Office Equipment Summary
12. Outside Plant Summary
13. Interexchange Circuit and Circuit Mile Summary
14. Loop Study Summary
15. Annual Traffic Factor Calculations

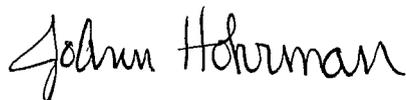
16. Sent-Paid/Received-Collect Messages and Revenues

17. Access Minutes of Use Summary by Month (total company and by exchange)

The enclosed Intrastate Access Separations Study revenue requirement has been forwarded to the Local Exchange Carrier Association (LECA). The LECA Access Tariff, with which Tri-County Telcom, Inc. concurs, will include the attached Intrastate Access revenue requirement in the development of the LECA Access Tariff rates.

If you have any questions or comments, please feel free to contact me at (605) 995-1764.

Sincerely,



JoAnn Hohnman
Telco Revenue Consultant
Vantage Point Solutions, Inc.

Enclosures: PUC Summary Forms (5)
Program Diskette (1)
Cost Study Certification Form (5)
Proprietary Supporting Documentation (5)

cc. Bryan Roth, General Manager