

EXHIBIT C – TWO-YEAR PLAN

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As part of its ongoing plan to upgrade and enhance its network, the Company anticipates the following capital expenditures over the next two years for OSP (Outside Plant) and ISP (Inside Plant). The Company believes that its planned capital additions will improve the reliability of switched calls for its customers, assure CALEA compliance and increase the Company's network capacity to serve remote customers. The upgraded facilities will also be more cost-effective for the Company to maintain. Any federal high-cost universal service support the Company receives will help defray the following estimated costs for plant improvements and upgrades.

Provide data for each wire center in the Company's service area where switching, exchange transmission equipment or cable and wire upgrades are planned.

Wire Center	Description of Capital Improvement	Est. Population Served by Improvement	Start Date	Completion Date	Estimated Capital Expenditures Each Year	
					2008	2009
BERESFORD	OSP/ISP	686	01/01- 08/09	12/31- 08/08	\$ 26,873	\$ 32,248
GAYVILLE	OSP/ISP	393	01/01- 08/09	12/31- 08/09	\$ 20,458	\$ 24,550
HURLEY	OSP/ISP	399	01/01- 08/09	12/31- 08/09	\$ 22,369	\$ 26,843
PARKER	OSP/ISP	1,001	01/01- 08/09	12/31- 08/09	\$ 49,848	\$ 59,818
FLYGER	OSP/ISP	440	01/01- 08/09	12/31- 08/09	\$ 17,037	\$ 20,444
IRENE	OSP/ISP	410	01/01- 08/09	12/31- 08/09	\$ 33,819	\$ 40,583
WAKONDA	OSP/ISP	345	01/01- 08/09	12/31- 08/09	\$ 24,004	\$ 28,805
LENNOX	OSP/ISP	2092	01/01- 08/09	12/31- 08/09	\$ 82,524	\$ 99,029
VOLIN	OSP/ISP	204	01/01- 08/09	12/31- 08/09	\$ 6,824	\$ 8,189
WORTHING	OSP/ISP	745	01/01- 08/09	12/31- 08/09	\$ 36,980	\$ 44,376
ALSEN	OSP/ISP	573	01/01- 08/09	12/31- 08/09	\$ 21,864	\$ 26,237
MONROE	OSP/ISP	158	01/01- 08/09	12/31- 08/09	\$ 8,557	\$ 10,268
DAVIS	OSP/ISP	98	01/01- 08/09	12/31- 08/09	\$ 6,155	\$ 7,386
CHANCELLOR	OSP/ISP	315	01/01- 08/09	12/31- 08/09	\$ 14,402	\$ 17,282
TOTAL					\$ 371,714	\$446,058

Capital improvements are planned in all wire centers