

**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. 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	Estimated Population Served by Improvement	Start Date	Completion Date	Estimated Capital Expenditures Each Year	
					2008	2009
STURGIS	OSP/ISP	6,260	Jan 1, 08/09	Dec 31,08/09	\$149,323	\$151,115
SPEARFISH	OSP/ISP	9,355	Jan 1, 08/09	Dec 31, 08/09	\$215,223	\$217,806
LEAD	OSP/ISP	2,891	Jan 1, 08/09	Dec 31, 08/09	\$ 62,481	\$ 63,231
BELLE FOURCHE	OSP/ISP	4,675	Jan 1, 08/09	Dec 31, 08/09	\$108,861	\$110,167
DEADWOOD	OSP/ISP	1,296	Jan 1, 08/09	Dec 31, 08/09	\$ 47,609	\$ 48,180
BLACK HAWK	OSP/ISP	2,432	Jan 1, 08/09	Dec 31, 08/09	\$ 94,373	\$ 95,505
WHITEWOOD	OSP/ISP	826	Jan 1, 08/09	Dec 31, 08/09	\$ 27,935	\$ 28,270
TOTAL					\$705,805	\$714,274

Capital improvements are planned in all wire centers.