

July 5, 2006

Illona Jeffcoat-Sacco
Executive Director
North Dakota Public Service Commission
Capitol
600 East Boulevard, Ninth Floor
Bismarck, North Dakota 58505

VIA HAND DELIVERY

Re: Midcontinent Communications/North Dakota Telephone Company
Rural Exemption Investigation
Case No. PU-05-451

Dear Commissioners:

Enclosed for filing herewith is an original and seven copies of Direct Testimony of Timothy J Gates. We are also electronically filing this document with the Commission.

If you have any questions, please do not hesitate to contact our office.

Sincerely,

/s/

Patrick W. Durick
J.G. Harrington*

Counsel to Midcontinent Communications

PWD/jf

Enclosures.

c: Donald Negaard (via email)
William Binek (via email)
Al Wahl (via email)
Tom Moorman (via email)

*Admitted pro hac vice