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April 27, 2012

RECEIVED

APR 30 2012

VIA OVERNIGHT MAIL

PUBLIC SERVICE COMMISSION

Ms. Deborah L. Kuhn
Assistant General Counsel for Verizon
205 North Michigan Avenue, Seventh Floor
Chicago, Illinois 60601

**RE: Turtle Mountain Communications, Inc. -Revisions to Access Services Tariff
To be filed April 30, 2012-North Dakota Public Service Commission**

Dear Ms. Kuhn:

This letter is intended to resolve for Turtle Mountain Communications, Inc. (Turtle Mountain) all outstanding issues that Verizon has raised with respect to the filing made by BEK Communications, Cooperative, (BEK) that was filed with the North Dakota Public Service Commission (NDPSC) on March 5, 2012, by John Staurulakis, Inc. on behalf of BEK. In light of the fact that the VoIP/PSTN tariff revisions filed by Turtle Mountain on April 30, 2012, are identical to the VoIP/PSTN tariff revisions filed by BEK in early March, this letter is appropriate and intended to resolve the same issues.

In regards to Verizon's first issue regarding the language contained in Section 2.1.1.G of the proposed BEK tariff revisions, which corresponds with Section 7.1.1.G of the proposed Turtle Mountain tariff revision, Turtle Mountain indicates that at the appropriate time in the future, it will file tariff revisions with the NDPSC outlining how their PVU factor will be determined, once it becomes necessary for Turtle Mountain to compute a PVU factor due to the introduction of VoIP/PSTN traffic on Turtle Mountain's network. This future filing will remove all uncertainty regarding how Turtle Mountain's PVU factor will be determined.

In regards to Verizon's second issue regarding the effective date of the implementation of interstate access rates as the basis for pricing traffic designated as VoIP/PSTN traffic by Verizon, Turtle Mountain agrees to begin assessing interstate access rates for such designated VoIP/PSTN traffic as of January 1, 2012.

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Copy of letter to Verizon re outstanding issues

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Turtle Mountain Communications, Inc.

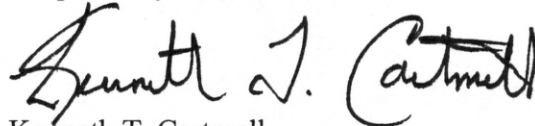
Ms. Deborah Kuhn

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This letter indicates that Turtle Mountain has agreed to adopt the approach crafted by Verizon and BEK in order to terminate the "informal complaint" first raised by Verizon in your letter to Mr. Patrick Fahn, Director, Compliance and Competitive Markets, North Dakota Public Service Commission dated March 13, 2012. It is Turtle Mountain's understanding that this clarification addresses and resolves Verizon's concerns with the referenced BEK filing, and by extension the Turtle Mountain filing.

Please review this information at your earliest convenience and let me know if this letter conforms to our discussions. As we discussed, I would appreciate it if you would respond to this letter in writing, indicating that this letter does in fact resolve any issues Verizon may have had with respect to Turtle Mountain and the referenced filing. Should you have any questions or require additional information regarding this matter, please feel free to contact me at the address and phone number noted above, or at kcartmell@jsitel.com.

Respectfully submitted,

A handwritten signature in black ink that reads "Kenneth T. Cartmell". The signature is written in a cursive style with a large, stylized "K" and "C".

Kenneth T. Cartmell
Manager-Regulatory Affairs
John Staurulakis, Inc.

KTC/tms

CC: Perry Oster, Turtle Mountain Communications, Inc.
Patrick Fahn, North Dakota Public Service Commission