



REPLY TO DES MOINES OFFICE

August 31, 2012

Via International Bureau Electronic Filing System

Federal Communications Commission
Office of the Secretary
Attn: International Bureau
Room TW-B204
445 12th St. SW
Washington, D.C. 20554

Re: South Slope Cooperative Telephone Company and Swisher Telephone Company

Dear Sir or Madam,

This firm represents South Slope Cooperative Telephone Company, an Iowa corporation ("South Slope") and its wholly-owned subsidiary, Swisher Telephone Company, an Iowa corporation ("Swisher").

Swisher is planning to dissolve, effective September 30, 2012. Upon dissolution, Swisher's operations will be transferred to South Slope, its parent company.

Should you have any questions regarding this matter, please contact the undersigned at 515-288-2500 or at JohnPietila@davisbrownlaw.com.

Very truly yours,

#2232269

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/s/ John C. Pietila

John C. Pietila

*Attorneys for South Slope Cooperative Telephone Company and
Swisher Telephone Company*