## TUESDAY, JANUARY 11, 2005 11:00 A.M.

NO. 3

## #23189

DAKOTA SYSTEMS, INC., a South
Dakota corporation, MISSOURI VALLEY
CELLULAR, INC., a South Dakota
Corporation, EASTERN SOUTH DAKOTA
CELLULAR, INC., a South Dakota
Corporation, SANBORN CELLULAR,
INC., a South Dakota corporation,
VERIZON WIRELESS (VAW) LLC, a
Delaware limited liability company, and
CELLULAR INC. NETWORK
CORPORATION, a Colorado corporation,
Plaintiffs and Appellants,

vs.

GARY VIKEN, SECRETARY OF THE SOUTH DAKOTA DEPARTMENT OF REVENUE AND REGULATION,

Defendant and Appellee.

Mr. Dennis Duncan Frieberg, Zimmer, Duncan and Nelson, L.L.P. Attorneys at Law PO Box 550 Parker SD 57053-0550 Ph 297-4446

Mr. Kimball R. Anderson Mr. David E. Koropp Mr. Robert L. Ernst Winston & Strawn, LLP 35 West Wacker Dr Chicago IL 60601 Ph: (312) 558-5600

Mr. David D. Wiest Assistant Attorney General 500 E Capitol Ave Pierre SD 57501-5070 Ph 773-3215 (FOR APPELLANTS)

(FOR APPELLANTS)

(FOR APPELLEE)