

**Polar Communications Mutual Aid Corporation
110 Fourth Street East
Park River, North Dakota 58270**

**Marlene H. Dortch, Secretary
Federal Communications Commission
Washington, D.C. 20554**

**Re: MB Docket No. 07-148,
Digital Television Transition Education Report,
Rule Section 27.20.**

Second Quarterly Report

Dear Ms. Dortch:

Polar Communications Mutual Aid Corporation (Polar) is the licensee of 700 MHz Band Stations WQJS665 and WQJU904, which are partitions of the CMA582 – North Dakota 3 - Barnes, Channel Block B license that was granted in Auction 73 (WQIZ621). Polar's license partition applications were granted and the grants consummated in the fourth quarter of 2008. *See* File Nos. 0003566656 and 0003648295.

Pursuant to Section 27.20 of the Commission's Rules, we hereby report to the Commission that, as the licensee of the stations described above, for the quarter ended March 31, 2009, we were not involved in outreach efforts to educate consumers about the transition from analog to digital broadcast television (DTV) service, primarily because our B-block stations in the 700 MHz band are not yet in operation and therefore have no customers.

However, we are actually engaged in such outreach efforts by virtue of the fact that, as a recipient of federal USF funds, we include information regarding the DTV transition in the monthly billings to our wireline (including Lifeline and Link-Up) subscribers and as part of any Lifeline or Link-Up publicity campaigns that we undertake.

Very truly yours,

**Polar Communications
Mutual Aid Corporation**

By: 
David L. Dunning
General Manager

Dated: April 10, 2009

*In accordance with Rule Section 1.12,
please refer any inquiries or correspondence to:*

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