CUTLER & DONAHOE, LLP ATTORNEYS AT LAW

Telephone (605) 335-4950 Fax (605) 335-4961 www.cutlerlawfirm.com

May 17, 2011

JEAN BROCKMUELLER, CPA (Inactive)
BUSINESS MANAGER

- *Also licensed to practice in Minnesota
- #Also licensed to practice
- ‡Also licensed to practice in Nebraska
- +Also licensed to practice in Missouri
- ⁸ Also licensed to practice in Kansas
- †Admitted to practice before the United States Tax Court
- [£] Admitted to practice before the United States Patent & Trademark Office
- OAlso licensed as a Certified Public Accountant

E-FILING

RICHARD A. CUTLER

STEVEN J. SARBACKER *+

MICHAEL D. BORNITZ ‡

TRENT A. SWANSON

KIMBERLY R. WASSINK

MEREDITH A. MOORE

NATHAN S. SCHOEN *†
ONNA B. HOUCK #

NICHOLE MOHNING ROTHS *

DAVID L. EDWARDS

WILLIAM D. SIMS #

BOBBI L. THURY *
DANIEL J. DOYLE
JOLENE R. NASSER
ALEX S. HALBACH
PETER M. FISCHER
JARED R. CLARK £

RYAN J. TAYLOR °

KENT R. CUTLER BRIAN J. DONAHOE *#

JAYNA M. VOSS

Ms. Patricia Van Gerpen, Executive Director South Dakota Public Utilities Commission State Capitol Building 500 East Capitol Avenue Pierre, SD 57501-5070

Re:

ETC Certification - Hills Telephone Company, Inc.

Our File No. 280.01

Dear Ms. Van Gerpen:

Enclosed for filing is the Annual ETC Certification of Hills Telephone Company, Inc., together with Exhibits A, B, and C. Please note that Exhibits A and B are marked as "Confidential." Please treat them accordingly.

Also enclosed for filing is the South Dakota Public Utilities Commission Lifeline/Link up Advertising/Outreach Annual Report June 1, 2011.

If you have any questions, please feel free to contact me at your convenience at (605) 335-4950. Thank you for your assistance in this matter.

Sincerely,

CUTLER & DONAHOE, LLP

Ryan J. Taylor

For the Firm

RJT:dah Attachments cc: Don Snyders