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E-FILING

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

Re: Docket No. TC09-047 - Hills Telephone Company, Inc.

Dear Ms. Van Gerpen:

Enclosed for filing in the above-referenced Docket is a letter to Ms. Terri LaBrie Baker of the Commission Staff containing additional information required by Ms. LaBrie Baker to complete her review of the original filings.

This letter is intended to replace the response letter which was sent to Ms. LaBrie Baker and filed with the Commission on July 23, 2009.

Please note that the letter to Ms. LaBrie Baker is marked as "Confidential." Please treat this document accordingly. 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
Attachment
cc: Don Snyders