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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

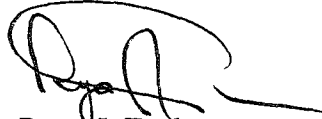
Re: Docket No. TC10-052 – Hills Telephone Company, Inc.  
Our File No. 280.01

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. 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  
Kari Flanigan