

RICHARD A. CUTLER
KENT R. CUTLER
BRIAN J. DONAHOE **
STEVEN J. SARBACKER *
JAYNA M. VOSS
MICHAEL D. BORNITZ ‡
TRENT A. SWANSON *
RYAN J. TAYLOR °
KIMBERLY R. WASSINK
MEREDITH A. MOORE
NATHAN S. SCHOEN **†
ONNA B. HOUCK #
NICHOLE MOHNING ROTHS *
BOBBI L. THURY *
DANIEL J. DOYLE
JOLENE R. NASSER
ALEX S. HALBACH
PETER M. FISCHER

CUTLER & DONAHOE, LLP

ATTORNEYS AT LAW

Telephone (605) 335-4950

Fax (605) 335-4961

www.cutlerlawfirm.com

May 30, 2012

JEAN BROCKMUELLER, CPA (Inactive)
BUSINESS MANAGER

*Also licensed to practice
in Minnesota

**Also licensed to practice
in Iowa

‡Also licensed to practice
in Nebraska

°Also licensed to practice
in Kansas

†Admitted to practice before the
United States Tax Court

°Also licensed as a Certified
Public Accountant (Inactive)

Patricia Van Gerpen, Executive Director
South Dakota Public Utilities Commission
500 East Capitol Avenue
Pierre, South Dakota 57501

RE: HILLS TELEPHONE COMPANY, INC. – SD (HILLS-SD) INTRASTATE
SWITCHED ACCESS SERVICES (REVISED) TARIFF PAGES

Dear Ms Van Gerpen:

Attached for electronic filing are revised pages to Hills-SD Intrastate Switched Access Services Tariff No. 1 to implement the Federal Communications Commission's (FCC), November 18, 2011, Intercarrier Compensation Reform Order. Hills-SD submits the following information in support of this filing:

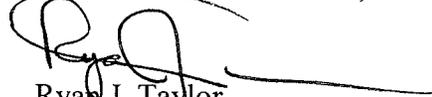
1. Purpose and description of filing (Attachment A); and
2. A Transitional Rate Calculation worksheet (Attachment B).

Hills-SD considers the information contained in the Confidential Attachment B to be proprietary and confidential, as the worksheet contains details about Hills-SD revenues and volumes in South Dakota, which, if provided publicly, would cause competitive harm. Accordingly, pursuant to ARSD 20:10:01:11, Hills-SD requests that the Confidential Attachment be treated as confidential for as long as the information is held by the Commission.

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

Enclosures
cc: Don Snyders
cc: Larry Hettinger