

**This filing is made pursuant to
Section 2.04(a)(3) of the Communications
Act and becomes effective in 15 days**

**HILLS TELEPHONE COMPANY (in Iowa)
525 East Fourth Street, PO Box 98
Dell Rapids, South Dakota 57022-0098**

December 17, 2001

Transmittal No. 3
(filing fee enclosed)

Magalie Roman Salas, Secretary
Federal Communications Commission
Washington, D.C. 20554

Attention: Common Carrier Bureau

**Re: 2001 MAG Access Charge Tariff Filing
CCB/CPD 01-23**

Dear Ms. Salas:

The accompanying tariff issued by Hills Telephone Company (in Iowa) (Hills) (FRN #0005-0971-75), and bearing F.C.C. No. 1, effective January 1, 2002, is sent to you in compliance with the Communications Act of 1934, as amended and pursuant to the Commission's Rules. Hills is a Subset 3 carrier with 50,000 or fewer access lines and, therefore, is submitting this filing pursuant to Section 61.39 of the Commission's Rules. However, pursuant to the Commission's Order DA 01-2748, released November 26, 2001, this tariff filing is accompanied by cost support.

As required by Section 61.32 of the Rules, the original of this transmittal letter, plus the Commission's filing fee of six hundred and fifty-five dollars (\$655.00) is being filed this date with the Mellon Bank in Pittsburgh, Pennsylvania.

Magalie Roman Salas
December 17, 2001
Page 2

Personal or facsimile service of petitions under Section 1.773(a)(4) of the Commission's Rules should be directed to Hill's counsel whose facsimile number is (202) 828-5568, whose e-mail address is gjd@bloostonlaw.com and whose service address and name are given below.

Respectfully submitted,
Hills Telephone Company (in Iowa)

Gerard J. Duffy
Its Attorney

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