



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

Mail Stop 3720

June 18, 2009

Mr. David A. Christensen
Senior Vice President, Chief Financial Officer
Hickory Tech Corporation
221 East Hickory Street
Mankato, MN 56002

RE: Hickory Tech Corporation
Form 10-K for the year ended December 31, 2008
Filed March 5, 2009
File No. 000-13721

Dear Mr. Christensen:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Larry Spigel
Assistant Director