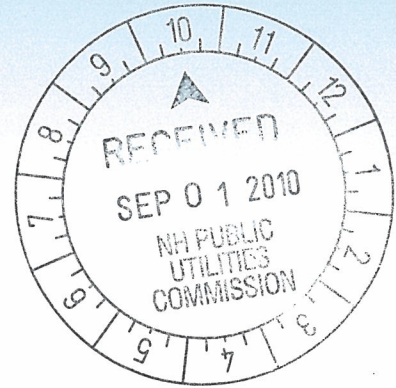




525 Junction Rd
Madison, WI 53717
www.tds telecom.com



August 30, 2010

Ms. Debra Howland
State of New Hampshire
Public Utilities Commission
21 South Fruit Street
Suite 10
Concord, NH 03301-2429

**RE: Union Telephone Company: Intrastate Access Service Tariff (NHPUC No. 10)
Revise Jurisdictional Report Requirement Provisions for Switched Access**

Dear Ms. Howland:

Enclosed please find the original and eight (8) copies of the following tariff pages:

Section 2 Second Revised Sheets 14-19

The purpose of this filing is to revise the jurisdictional report requirement provisions and include language to establish a 10% floor for terminating access minutes when they lack originating number information needed to determine the jurisdiction.

The proposed effective date for this filing is October 1, 2010. If you have any questions, please contact me at (608) 664-4169.

Sincerely,

A handwritten signature in black ink that reads "Rachelle A. Ladwig". The signature is fluid and cursive.

Rachelle A. Ladwig
Sr. Administrator-Tariffs

Enclosures