THE STATE OF NEW HAMPSHIRE

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December 28, 2010

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Rachelle A. Ladwig Sr. Administrator, Tariffs TDS Telecom 525 Junction Road Madison, WI 53717

Re: DT 10-317, Kearsarge Telephone Company, Tariff Revision Adding STAR

Business Bundles and Grandfathering Total Talk for Business Customers

Dear Ms. Ladwig:

On December 1, 2010, Kearsarge Telephone Company filed a revision to its NH PUC Tariff No. 8 by adding two STAR Business Bundles and grandfathering its existing Total Talk for Business customers, for effect on January 3, 2011. The STAR Business Bundles offer a bundled price for basic service with a choice of features and includes a specified amount of TDS long distance service.

Staff has examined the filings and recommended approval. The Commission accepted Staff's analysis and recommendation.

For administrative efficiency, an order will not be issued by the Commission either suspending, rejecting, or approving the proposed tariff changes. Pursuant to RSA 378:3 and RSA 378:6, IV, the proposed revisions are effective as filed.

Tariff pages should be filed referencing Docket No. DT 10-317 and reflecting the effective date of January 3, 2011.

Sincerely,

Debra Howland **Executive Director**