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CONFIDENTIAL

January 13, 2011

Debra Howland
Executive Director
New Hampshire Public Utilities Commission
21 S. Fruit Street, Suite 10
Concord, NH 03301-2429



Re: Merrimack County Telephone Company
Confidential Work Papers Supporting Dedicated Ethernet Service Filing

Dear Ms Howland:

Enclosed, for confidential filing with the Commission, is an original and 2 copies of work papers required under PUC 1605.02 to support Merrimack County Telephone Company's Dedicated Ethernet Service tariff filing, which was submitted to you under a separate cover letter, dated January 13, 2011. The work papers included under this confidential filing are the Support Narrative, the Report of Proposed Rate Changes, and the Cost Support.

The 3 enclosed work papers, which are identified as CONFIDENTIAL, contain information which is proprietary and highly confidential and is being furnished by the Company in accordance with the provisions of RSA 378:43 and PUC 1605.05 of the New Hampshire Code of Administrative Rules.

In accordance with RSA 378:43, II, the Company hereby certifies:

1. that the confidential information, documents, and materials are not general public knowledge or published elsewhere,
2. that measures have been taken by the Company to prevent dissemination of such confidential information, documents, and materials in the ordinary course of business; and
3. that such confidential information, documents, and materials:
 - a. set forth trade secrets that required significant effort and cost to produce, or other confidential, research, development, financial, or commercial information, including customer, geographic, market, vendor, or product-specific data, such as pricing, usage, costing, forecasting, revenue, earnings, or technology information not reflected in tariffs of general application, or
 - b. pertain to the provision of competitive services.

Sincerely,

Rachelle Ladwig
Senior Administrator – Tariffs
608-664-4169
rachelle.ladwig@tdstelecom.com

Enclosures: Confidential supporting work papers