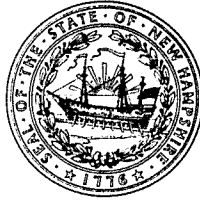


THE STATE OF NEW HAMPSHIRE

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April 25, 2011

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

Re: DT 11-084, Union Telephone Company
Tariff Revision Adding STAR Business Bundles

Dear Ms. Ladwig:

On April 13, 2011, Union Telephone Company filed a revision to its NH PUC Tariff No. 7 by adding two STAR Business Bundles, for effect on May 13, 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 has 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 11-084 and reflecting the effective date of May 13, 2011.

Sincerely,

A handwritten signature in cursive script, appearing to read "Debra Howland".

Debra Howland
Executive Director