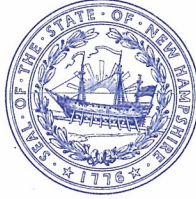


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PUBLIC UTILITIES COMMISSION
21 S. Fruit Street, Suite 10
Concord, N.H. 03301-2429

TDD Access: Relay NH
1-800-735-2964

Tel. (603) 271-2431

FAX (603) 271-3878

Website:
www.puc.nh.gov

May 31, 2012

Art Nicholson
V.P. Operations
Bretton Woods Telephone Company
171 Mount Washington Hotel Road
Bretton Woods, NH 03575

Re: DT 12-144 Bretton Woods Telephone Company
Tariff Filing to Add Provisions for Toll VoIP-PSTN Traffic

Dear Mr. Nicholson:

This letter serves as an acknowledgement of Bretton Woods Telephone Company's filing, received May 30, 2012. Please reference the docket number cited above on any additional material to be filed in this matter. All filings should consist of one (1) original and two (2) copies of both the cover letter and any associated material.

Pursuant to N. H. Code Admin. Rules Puc 1603.03, Method of Filing and Puc 1605.02 Service or Tariff Change, Filing Requirements, please include along with the paper filing an electronic version of the filing. We utilize Microsoft Word 2010 and Excel 2010 and can accept files submitted in PDF (portable document format).

Any information requiring confidential treatment must be filed separately from non-confidential information with identification of information to be protected. For confidential treatment and formatting of information, see N.H. Code Admin. Rules Puc 203.08 or Puc 201.04 (5), as applicable. The Commission's procedural rules are available on our web site at www.puc.nh.gov.

Very truly yours,

Debra A. Howland
CHP

Debra A. Howland
Executive Director

cc: Service List
DAH/smd