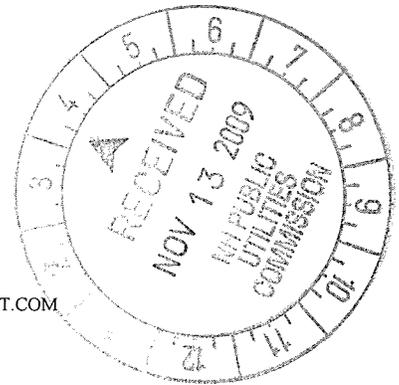


November 13, 2009

PATRICK C. MCHUGH, ESQ.  
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PMCHUGH@DEVINEMILLIMET.COM



**BY HAND DELIVERY**

Debra A. Howland, Executive Director & Secretary  
New Hampshire Public Utilities Commission  
21 S. Fruit St., Ste. 10  
Concord, NH 03301

Re: DT 09-136 Union Telephone Company Transfer to of Assets to TDS Telecom

Dear Ms. Howland:

As you know, The Commission held an evidentiary hearing today in the above-docketed proceeding. During the hearing, counsel for the Consumer Advocate submitted as exhibits two (2) responses to data requests - (i) the response to data request OCA 1-33 (marked for convenience as Petitioners' Ex. 6C) and (ii) the response to oral data request 8 (marked for convenience as Petitioners' Ex. 8C). At the conclusion of the hearing, Chairman Getz inquired about the reasons for designating the responses as confidential and, on behalf of TDS Telecommunications Corporation ("TDS Telecom"), I promised to discuss the issue further with representatives of TDS Telecom.

On behalf of TDS Telecom, please note that Petitioners' Ex(s). 6C and 8C may be re-designated as public exhibits numbered Petitioners Ex. 6P and Petitioners Ex. 8P. To the extent that Petitioners Ex. 6P contains confidential information supplied by Union Telephone Company ("Union"), please note that Union's representatives have authorized the re-designation of this exhibit as public.

Eight (8) copies of the these re-designated exhibits are enclosed for your convenience. Also enclosed is a compact disk containing this correspondence and the re-designated exhibits.

Thank you.

Very truly yours,

A handwritten signature in black ink, appearing to read "Patrick C. McHugh".

Patrick C. McHugh

PCM:kaa

Enclosures

cc: Electronic Service List (w/enclosures)  
Meredith A. Hatfield, Esq. (w/enclosures)



**OCA 1-33:** Please describe all steps taken by TDS in its due diligence examination of Union prior to deciding to proceed with the transaction. Please explain any limitations Union placed on TDS with regards to its due diligence examination.

**RESPONSE:**

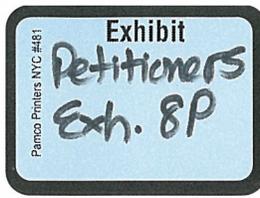
**Begin Confidential** Prior to the Definitive Agreement, TDS met with Senior Management and was allowed access to some of Union's operational and financial information during the first quarter of 2009. The parties exchanged several information requests. An environmental audit was also performed.

Limitations placed on TDS:

Prior to the Definitive Agreement, TDS had access only to a limited number of the Management Team. Employee confidentiality was maintained. TDS had access only to ILEC and UNEX financial information.

**End Confidential**

Michael C. Reed is responsible for this response.



8. What process is used to make sure billing is accurate? Please provide details of the billing transition process.

**RESPONSE:**

From an end user billing perspective, TDS has checklists and conversion plans that we have developed based on previous conversions. The main steps that TDS follows to ensure the accuracy of the billing conversion are as follows:

- 1) Tariffs. Tariffs are reviewed.
- 2) Billing Questionnaire. A billing questionnaire is sent to the acquired company asking questions about their current billing.
- 3) Product Mapping. A list of products and services is received from the acquired company and is reviewed by TDS Product Managers to "map" their products to TDS products using the same descriptions and applicable Union pricing.
- 4) Mapping of Billing Data. Billing data is received from acquired company to be analyzed and mapped to TDS Telecom billing system.
- 5) Control Service Amount Comparison. Recurring charges on existing Union system are compared to see if they match what will bill on TDS system or, if not, whether the difference is explainable (e.g., TDS Telecom may not bill for a product or it is combined with another product in TDS Telecom system).
- 6) Accounts Receivable Comparison. Final accounts receivable from the acquired company system are compared to see if they match the accounts receivable loaded in TDS Telecom system
- 7) Billing Reports Comparison. Statistics from billing reports from acquired company are compared to corresponding TDS Telecom numbers for reasonableness - (i.e., Number of residential lines billed in prior month under old system is compared to the number that shows on the TDS Telecom system.)
- 8) Usage. Usage from acquired company switch is analyzed to determine what call plans need to be set up in TDS Telecom system to bill usage correctly.
- 9) Test Cycle. A test cycle is run to make sure usage qualifies for call plans and recurring amounts and taxes are appearing correctly.

Michael C. Reed is responsible for this response.