

DEVINE
MILLIMET

ATTORNEYS AT LAW

May 28, 2010

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VIA HAND DELIVERY

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



Re: DT 10-025 FairPoint Communications, Inc., et al. – Reorganization

Dear Ms. Howland:

The Commission had reserved Exhibit FP-21 in the above-docketed proceeding for the Annual Report on Form 10-K of FairPoint Communications, Inc. Two copies of that exhibit are submitted herewith. A copy of this exhibit is being sent out electronically to the service list.

Very truly yours,

A handwritten signature in blue ink that reads "Frederick J. Coolbroth".

Frederick J. Coolbroth

FJC:kaa
Enclosures

cc: Electronic Service List