



June 2, 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:

Pursuant to the procedures established for the evidentiary hearings in Docket DT 10-025, enclosed for filing are an original and one copy of FairPoint's confidential response to record request FP-23C issued at the hearings held on May 24-26, 2010.

Please note that the response to FP-23C contains confidential financial information, submitted pursuant to RSA 378:43, and is only being provided to those parties entitled to received confidential documents under the signed protective agreement in this docket. A redacted version of FP-23C, designated as FairPoint Exhibit FP-23P, is being served on the service list in this docket.

Thank you.

Very truly yours,


Frederick J. Coolbroth

FJC:kaa
Enclosures

cc: Electronic Service List

**REPRESENTATION BY
NORTHERN NEW ENGLAND TELEPHONE OPERATIONS LLC
D/B/A FAIRPOINT COMMUNICATIONS-NNE (“FAIRPOINT”)
PURSUANT TO RSA 378:43**

The materials submitted herewith include items that have been marked “Confidential” and are being submitted pursuant to RSA 378:43. FairPoint represents that the materials marked “Confidential” pertain to the provision of competitive services; set forth trade secrets or other confidential information falling within the scope of RSA 378:43,II(b); and are not general public knowledge or published elsewhere, FairPoint having taken measures to prevent dissemination of the information in the ordinary course of business.

These materials are also subject and pursuant to the protective agreement executed in this docket.

**NORTHERN NEW ENGLAND TELEPHONE OPERATIONS LLC
D/B/A FAIRPOINT COMMUNICATIONS-NNE**