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## PUBLIC UTILITIES COMMISSION

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

FAX (603) 271-3878

Tel. (603) 271-2431

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

Website: www.puc.nh.gov

May 26, 2010

Rachelle A. Ladwig Sr. Administrator, Tariffs Union Telephone Company d/b/a TDS Telecom 525 Junction Road Madison, WI 53717

Re: DT 10-127, Union Telephone Company d/b/a TDS Telecom, Tariff Revision to

Remove Toll Services

Dear Ms. Ladwig:

On April 28, 2010, Union Telephone Company d/b/a TDS Telecom (Union) submitted a filing to amend its NHPUC Tariff No. 7 by removing its IntraLATA toll services. Union noted that these toll services will now be offered through TDS Long Distance Corporation (TDS Long Distance) on a grandfathered basis effective April 20, 2010.

Staff has examined the filings and recommended that the tariff go into effect by operation of law on May 28, 2010, as requested. The Commission accepted Staff's analysis and recommendation. For administrative efficiency, an order will not be issued by the Commission 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 10-127 and reflecting the effective date of May 28, 2010.

Sincerely,

Debra Howland Executive Director

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