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DT10-146  
**CONFIDENTIAL  
MATERIAL  
IN COMM FILE**

May 26, 2010

Ms. Debra A. Howland  
Executive Director & Secretary  
New Hampshire Public Utilities Commission  
21 South Fruit Street  
Concord, New Hampshire 03301



RE: Special Contract for Service with Walsh Transportation Group

Dear Ms. Howland:

In accordance with New Hampshire RSA §378:18(b), I have enclosed the original and seven (7) copies of a special contract between FairPoint Communications, Inc. and Walsh Transportation Group for filing with the New Hampshire Public Utilities Commission. This filing also includes a cost analysis and billing details of the offering.

As part of and in support of its filing, FairPoint Communications, Inc. submits records and information that are subject to confidential treatment pursuant to RSA 378:43. These records, which have been 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, the Company having taken measures to prevent dissemination of the records and information in the ordinary course of business.

Thank you for your attention in this matter.

Please acknowledge receipt of this letter and its enclosures by signing or stamping and dating the receipt copy of this letter.

Sincerely,

A handwritten signature in black ink, appearing to read "Kevin M. Shea".

**Kevin M. Shea**