



Ryan P. Taylor
Director – Regulatory NH
900 Elm Street, 16th floor
Manchester, NH 03101

DT 11-078



April 20, 2011

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

RE: Revision to the Special Contract for Service with C-Squared Systems

Dear Ms. Howland:

In accordance with New Hampshire RSA §378:18(b), I have enclosed the original and three (3) copies of a revision to the special contract between FairPoint Communications, Inc. and C-Squared Systems that was filed on April 12, 2011 with the New Hampshire Public Utilities Commission. This revised filing includes a revised cost analysis page.

FairPoint Communications, Inc. 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 91-A:5 and PUC Rule 201:4 (5); and are not general public knowledge or published elsewhere, FairPoint Communications, Inc. having taken measures to prevent dissemination of the 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 "RPT" followed by a stylized flourish.

Ryan P. Taylor