DT11-177



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

August 26, 2011

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

RE: Revision of the Special Contract for Service with VIP, Inc.

Dear Ms. Howland:

In accordance with New Hampshire RSA §378:18(b), I have enclosed a revised copy of the original and two (2) copies of a special contract between FairPoint Communications, Inc. and VIP, Inc. that was filed with the New Hampshire Public Utilities Commission on August 15, 2011.

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,

Ryan P. Taylor
Ryan P. Taylor