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May 3, 2012



Ms. Debra A. Howland
Executive Director and Secretary
State of New Hampshire
Public Utilities Commission
21 South Fruit Street, Suite 10
Concord, NH 03301-2429

**RE: Merrimack County Telephone Company: Intrastate Access Service Tariff (NHPUC No. 8)
Add Toll VoIP-PSTN Provisions-- Docket No. DT 12-076**

Dear Ms. Howland:

Enclosed, please find the original and 8 copies of the following tariff pages:

Check Sheets	Third Revised Sheet 1 Second Revised Sheet 1.1
Table of Contents	First Revised Sheet 2.2 Second Revised Sheets 9-10
Section 2	Original Sheets 20.1-20.6 First Revised Sheets 39-42, 46, 48.1, 48.3 Second Revised Sheets 47, 48
Section 6	First Revised Sheets 1, 21

Per the New Hampshire PUC letter dated April 23, 2012, these final tariff pages are being submitted with the authorized Docket Number (DT 12-076).

If you have any questions, please contact me at (608) 664-4173.

Sincerely,

Karen Fehrman
Manager: Regulatory Compliance & Tariffs
karen.fehrman@tdstelecom.com

Enclosures