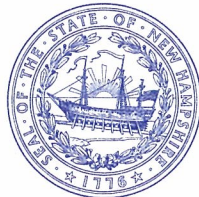


THE STATE OF NEW HAMPSHIRE

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May 7, 2012

Ryan P. Taylor
FairPoint Communications, Inc.
770 Elm Street, 1st Floor
Manchester, NH 03101

Re: DT 12-118 Northland Telephone of Maine, Inc. d/b/a Fairpoint Communications
Establishing New Hampshire Intrastate Access Tariff

Dear Mr. Taylor:

This letter serves as an acknowledgement of Northland Telephone of Maine, Inc. d/b/a Fairpoint Communications's filing, received May 1, 2012. Please reference the docket number cited above on any additional material to be filed in this matter. All filings should consist of one (1) original and two (2) copies of both the cover letter and any associated material.

Pursuant to N. H. Code Admin. Rules Puc 1603.03, Method of Filing and Puc 1605.02 Service or Tariff Change, Filing Requirements, please include along with the paper filing an electronic version of the filing. We utilize Microsoft Word 2010 and Excel 2010 and can accept files submitted in PDF (portable document format).

Any information requiring confidential treatment must be filed separately from non-confidential information with identification of information to be protected. For confidential treatment and formatting of information, see N.H. Code Admin. Rules Puc 203.08 or Puc 201.04 (5), as applicable. The Commission's procedural rules are available on our web site at www.puc.nh.gov.

Very truly yours,

A handwritten signature in blue ink that reads "Debra A. Howland".

Debra A. Howland
Executive Director

cc: Service List
DAH/chp