



## **INFORMATION SHEET 2010**

**Officer or individual to whom the ANNUAL REPORT should be mailed:**

Name Kevin J. O'Quinn  
Title Director  
Street 770 Elm Street 2nd Floor  
City/State/Zip Code Manchester, NH 03101  
Telephone: 207-648-3179  
Email Address: koquinn@fairpoint.com

*Officer or individual to whom the **NH. UTILITY ASSESSMENT** and **ASSESSMENT BILLING ADDRESS** should be mailed:*

### **ASSESSMENT BOOK**

Name Ryan P. Taylor  
Title Director - Regulatory NH  
Street 900 Elm Street 16th Floor  
City/State/Zip Code Manchester, NH 03101  
Telephone: 603-656-8102

### **ASSESSMENT BILLING ADDRESS**

Name Ryan P. Taylor  
Title Director - Regulatory NH  
Street 900 Elm Street 16th Floor  
City/State/Zip Code Manchester, NH 03101  
Telephone: 603-656-8102

### **NAMES AND TITLES OF THE PRINCIPAL OFFICERS OF THE COMPANY**

Paul Sunu Chief Executive Officer  
Shirley Linn Executive Vice President, General Counsel  
Ajay Sabherwal Executive Vice President, Chief Financial Officer  
Kathleen Mc Lean Executive Vice President, Chief Information Officer

**ANY SUBSEQUENT CHANGES TO INFORMATION INCLUDED SHOULD BE REPORTED TO THIS COMMISSION**

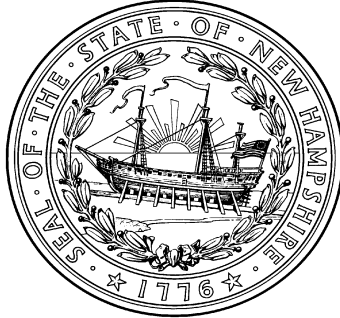
Company  
Year

**FairPoint Communications, Inc.**  
2010

*Please refer to accompanying Word Document "**Instructions for Annual Report**"*

# STATE OF NEW HAMPSHIRE PUBLIC UTILITIES COMMISSION

Concord, New Hampshire



Telecommunications Companies  
Incumbent Local Exchange Carrier

## ANNUAL REPORT OF

Northern New England Telephone Operations LLC d/b/a  
FairPoint Communications - NNE

(If name was changed during the year, enter the previous name and date of change below)

f/k/a <Enter Previous Company Name>

Date of Change <Enter Date>

FOR THE YEAR ENDED DECEMBER 31, **2010**  
year

FEDERAL TAX ID# 20-8210335

Officer or other person to whom correspondence should be addressed regarding this report:

Name	Kevin J. O'Quinn
Title	Director
Address	770 Elm Street Manchester, NH 03101
Phone Number	603-656-1692
Email Address	<a href="mailto:koquinn@fairpoint.com">koquinn@fairpoint.com</a>

**RSA 374:15** Every public utility shall file with the commission reports at such times, verified by oath in such manner, and setting forth such statistics and facts, as may be required by the commission.

**RSA 374:17** Neglect or refusal to file will result in a forfeiture of \$100 per day for each day in default.

**PUC Rule 407.10**-This annual report is due at the commission offices no later than March 31 of each year.

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## A-1. GENERAL INFORMATION

## IDENTITY OF RESPONDENT

1. Give the exact name under which the utility does business:  
**Northern New England Telephone Operations LLC d/b/a FairPoint Communications - NNE**
  2. Full name of any other utility acquired during the year and date of acquisition:  
**N/A**
  3. Location of principal office:  
**1 Davis Farm Road, Portland, ME 04103**
  4. State whether the utility is a corporation, joint stock association, trust or partnership, or an individual:  
**It is a Limited Liability Company**
  5. If a corporation or association, give date of incorporation, State under whose laws incorporated, and whether incorporated under special law:  
**Incorporated on December 20, 2006 as a Delaware Corporation; converted to a Delaware LLC on November 27, 2007**
  6. If incorporated under special act, given chapter and session date:  
**N/A**
  7. Give date when company was originally organized and date of any reorganization:  
**(see response to #5)**
  8. Name and addresses of principal offices of any corporations, trusts or associations owning, controlling or operating respondent:  
**FairPoint Communications, Inc. 521 E. Morehead St., Suite 500, Charlotte, NC 28202**
  9. Name and addresses of principal offices of any corporations, trusts or associations owned, controlled or operated by the respondent:  
**Telephone Operating Company of Vermont LLC, 1 Davis Farm Road, Portland, ME 04103**
  10. Date when respondent first began to operate as a utility:  
**March 31, 2008**
  11. If the respondent is engaged in any business not related to utility operation, provide all details\*:  
**N/A**
  12. If the status of the respondent has changed during the year in respect to any of the statements made above, provide all details, Including dates:  
**N/A**
  13. If the utility is a foreign corporation which operated in New Hampshire prior to June 1, 1911, give date in which permission was granted to operate under NH. Rev. Stat. Ann 374:25, Exceptions and NH. Rev. Stat. Ann. 374:26 Permission.  
**N/A**
- \*If engaged in operations of utilities of more than one type, give dates for each.

## OTHER PUBLISHED ANNUAL REPORTS

☒ **REPORT TO STOCKHOLDERS/MEMBERS.** A copy of the annual report to stockholders or members [ ] was [ ] will be sent to NH PUC on or about \*\*

☐ Annual reports to stockholders or members are not published.

☐ **RUS REPORT.** A copy of the published annual report to the Rural Utilities Service [ ] was [ ] will be sent to NH PUC on or about

☐ The respondent does not report to the Rural Utilities Service

☒ **LEC REPORT.** A copy of the respondent's Annual Report for Local Exchange Carriers to NH PUC is attached.

**\*\* Please refer to Form 10K filed on March 31, 2011, which can be found at the following website:**

<http://phx.corporate-ir.net/phoenix.zhtml?c=122010&p=irol-sec>

[illegible]

**A-4. SHAREHOLDERS AND VOTING POWERS**

Line No.					
1	State total of voting power of all security holders at close of year: 89,025,568 Votes: 89,025,568				
2	State total number of shareholders of record at close of year according to classes of stock; See note below				
3					
4					
5	State the total number of votes cast at the latest general meeting: N/A - no annual meeting in 2010				
6	Give date and place of such meeting: N/A - no annual meeting in 2010				
	Give the following information concerning the ten security holders having the highest voting powers in the corporation, the officers, directors and each holder of one percent or more of the voting capital stock. (Section 7, Chapter 182. Laws of 1933)				
	Name	Address	No. of Votes	Number of Shares Owned	
				Common	Preferred
7	All directors and executive officers of FairPoint, as a group  Note: information on individual shareholders that are not directors or officers of the Company is not available. All holders of more than 5% of the Company's shares must report to the SEC on Form SC 13G.		546,598	546,598	
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
		Totals	546,598	546,598	-

**A-5. LIST OF EXCHANGES SERVED DIRECTLY**

List individually each exchange name, exchange NXX , towns served directly, indicating those in which franchise is for limited area by an asterisk (\*) after the town/area's name.

Line No.	Exchange Name	Exchange NXX	Towns Served	Number of Customers	Line No.	Exchange Name	Exchange NXX	Towns Served	Number of Customers
1	Please refer to the sheet in this file labeled "Exchanges".				16			Sub-Total Forwarded	-
2					17				
3					18				
4					19				
5					20				
6					21				
7					22				
8					23				
9					24				
10					25				
11					26				
12					27				
13					28				
14					29				
15	Sub-Totals Forward:			-	30	Totals:			-

**A-6. PAYMENTS TO INDIVIDUALS**

List here names of all individuals, partnerships, or corporations, to whom payments totaling \$10,000 or more for services rendered were made or accrued during the year, and the amount paid or accrued to each. Where payments or accruals to the individual members of a partnership or firm together total \$10,000 or more, list each individual and the amount paid or due each.

Line No.	Name	Address	Amount
1	Please refer to the sheet in this file labeled "Payments".		\$ -
2			\$ -
3			\$ -
4			\$ -
5			\$ -
6			\$ -
7			\$ -
8			\$ -
9			\$ -
10			\$ -
11			\$ -
12			\$ -
13			\$ -
14	Total		\$ -



List all individuals, associations, partnerships, corporations or concerns with whom the company has any contract or agreement covering management or supervision of its affairs such as accounting, financing, engineering, construction, purchasing, operation, etc., and show the total amount paid to each for the year. Designate by asterisk (\*) those organizations which are "Affiliates" as defined in Chapter 182, Section 1, Laws of 1993.

- 5 -

**A-8. IMPORTANT CHANGES DURING THE YEAR**

Give concise answers to each of the following, numbering them in accordance with the inquiries. Each inquiry should be answered. If "none" or "not applicable" states the fact, that response should be made. If information which answers an inquiry is given elsewhere in the report, reference to the schedule in which it appears will be sufficient.

1. List extensions of the systems (other than additions supplementing existing facilities of the respondent whether by purchase, construction, donation or otherwise. Give the location, new territory covered, and dates of beginning operation, and in case of purchase give also the name and address of the company from which purchased, date of acquisition, and the total consideration given, monetary and otherwise.

**None**

2. If during the year, a substantial portion or all of the property of the respondent was sold, merged, or abandoned, provide all details, including the location and territory covered. In case of sale or merger, give the effective date, name and address of the successor company, and the consideration given, monetary and otherwise.

**None**

3. Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any, that was required. Give the date of the journal entries, required by the Uniform System of Accounts that were submitted to the Commission.

**None**

4. Estimated increase or decrease in annual revenues due to important rate changes: State effective date and approximate amount of increase or decrease for each revenue classification and the customers affected.

**None**

5. Obligation incurred or assumed by respondent as guarantor for the performance by another of any agreement or obligation, excluding ordinary commercial paper maturing on demand or not later than one year after date of issue: State on behalf of whom the obligation was assumed and amount of the obligation. Give reference to Commission authorization if any was required.

On October 26, 2009, FairPoint Communications, Inc. (the "Company") and substantially all of its direct and indirect subsidiaries filed voluntary petitions for relief under Chapter 11 of title 11 ("Chapter 11") of the United States Code (the "Bankruptcy Code") in the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court") (Case No. 09-16335) (collectively, the "Chapter 11 Cases")

On January 13, 2011, the Bankruptcy Court entered an Order Confirming Debtors' Third Amended Joint Plan of Reorganization Under Chapter 11 of the Bankruptcy Code, dated as of December 29, 2010 (the "Confirmation Order"), which confirmed the Company's Third Amended Joint Plan of reorganization Under Chapter 11 of the Bankruptcy Code (as confirmed, the "Plan")

On January 24, 2011 (the "Effective Date"), the Company substantially consummated its reorganization through a series of transactions contemplated by the Plan, and the Plan became effective pursuant to its terms.

Complete Information can be found in DT 10-025

6. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.

**See Response to Question 5. Note, the articles of incorporation have not been changed during 2009. New articles of incorporation will be in place upon emergence from Bankruptcy.**

7. Attach a map defining the territory covered by the respondent's operations. A new map is required when changes in territory have occurred and in each year ending in 0 or 5 (e.g., 1990 or 1995). In all other years reference to the report in which the map last appears will be sufficient.

**See Maps filed by Verizon with the PUC in January 2003.**

8. State the annual effect of each important change in wage scales. Include also the effective date and the portion applicable to operations.

**An Associate contract was entered into with the Unions in 2008 that provided for a 3% annual increase effective in August 2009. Management wage increases are tied to individual performance and are not guaranteed. Of note, the associate wage increase scheduled for 2010 has been deferred to 2014.**

9. State briefly the status of any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder reported on page 6, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.

**\*\* Please refer to Form 10K filed on March 31, 2011, which can be found at the following website:**

<http://phx.corporate-ir.net/phoenix.zhtml?c=122010&p=irol-sec>

## A-9. FINANCIAL REPORTING DISCLOSURE INSTRUCTIONS

### Footnote Disclosure:

Financial information presented in statements included within the New Hampshire Public Utilities Commission Annual Report is generally in conformance with general accepted accounting principles and the following should be disclosed:

1. Data necessary to prevent the information from being misleading. Accordingly, (a) extraordinary or material, unusual or infrequently occurring items; (b) significant principles or practices from those used in the prior year, and (c) the acquisition or disposition of significant operation, assets or liabilities should be noted.
2. Uncertainties that could affect the fairness of the information, including significant changes in the status of loss contingencies since the prior year, should be noted.
3. If revenues, costs, or expenses are accrued or deferred in a manner different from that of the prior year, the method used and the amount of such accruals or deferrals should be noted.

\* Please refer to the FairPoint 10K filed on March 31, 2011, which can be found at the following website address:

<http://phx.corporate-ir.net/phoenix.zhtml?c=122010&p=irol-sec>

F-10. BALANCE SHEET					
Assets and Other Debits					
Verizon-New Hampshire \$(000)					
Line No.	Accounts (a)	See Sch.	Current Year End Balance	Previous Year End Balance	Increase or Decrease (d)
<b>CURRENT ASSETS</b>					
1	1130 Cash			\$	-
2	1130.1 REA Cash			\$	-
3	1130.2 Cash Savings			\$	-
4	1140 Special Cash Deposits			\$	-
5	1150 Working Cash Advances			\$	-
6	1160 Temporary Investments	17	\$ -	\$ -	\$ -
7	1170 Telecommunications Accounts Receivable	17	\$ 45,579	\$ 52,575	\$ (6,996)
8	1171 Accounts Receivable Allowance-Telecom	17	\$ (17,713)	\$ (28,862)	\$ 11,149
9	1190.1 Accounts Receivable from Affiliated Co.	17	\$ -	\$ -	\$ -
10	1190.2 Other Accounts Receivable	17	\$ -	\$ -	\$ -
11	1191 Accounts Receivable Allow.-Affiliates	17	\$ -	\$ -	\$ -
12	1200.1 Notes Receivable from Affiliated Companies	17	\$ -	\$ -	\$ -
13	1200.2 Other Notes Receivable	17	\$ -	\$ -	\$ -
14	1201 Notes Receivable Allow.-Affiliates	17	\$ -	\$ -	\$ -
15	1210 Interest and Dividends Receivable	17	\$ -	\$ -	\$ -
16	1220 Material and Supplies		\$ 53	\$ 51	\$ 2
17	1290 Prepaid Rents			\$	-
18	1300 Prepaid Taxes	36B	\$ -	\$ -	\$ -
19	1310 Prepaid Insurance			\$	-
20	1320 Prepaid Directory Expenses			\$	-
21	1330 Other Prepayments	18	\$ 10	\$ 4	\$ 5
22	1350 Other Current Assets	19	\$ 1,706	\$ 3,149	\$ (1,443)
23	1360 Current Deferred Income Taxes-Dr.			\$	-
24	Total Current Assets		\$ 29,634	\$ 26,916	
<b>NONCURRENT ASSETS</b>					
25	1401 Investments in Affiliated Companies	17	\$ -	\$ -	\$ -
26	1402 Investments in Non-Affiliated Companies	17	\$ -	\$ -	\$ -
27	1406 Nonregulated Investments			\$	-
28	1407 Unamortized Debt Issuance Expense	23	\$ -	\$ -	\$ -
29	1408 Sinking Funds	20	\$ -	\$ -	\$ -
30	1410 Other Noncurrent Assets	21	\$ 1,705	\$ 3,570	\$ (1,865)
31	1438 Deferred Maintenance & Retirement	22	\$ (1,277)	\$ (2,046)	\$ 769
32	1439 Deferred Charges	22	\$ (2,426)	\$ 1,493	\$ (3,919)
33	Total Noncurrent Assets		\$ (1,998)	\$ 3,018	
<b>REGULATED PLANT</b>					
34	2001 Telecommunications Plant in Service	12A	\$ 2,408,538	\$ 2,371,290	\$ 37,248
35	2002 Property Held for Future Telecom. Use	12A	\$ (0)	\$ 14	\$ (15)
36	2003 Telecom. Plant Under Const.-Short Term	12A	\$ 71,061	\$ 68,696	\$ 2,365
37	2004 Telecom. Plant Under Const.-Long Term	12A		\$	-
38	2005 Telecommunications Plant Adjustment	12A	\$ -	\$ -	\$ -
39	2006 Nonoperating Plant	12A	\$ 26	\$ 2,372	\$ (2,347)
40	2007 Goodwill	12A	\$ -	\$ -	\$ -
41	Total Regulated Telecommunications Plant		\$ 2,479,625	\$ 2,442,373	\$ 37,252
42	3100-3200 Less: Accumulated Depreciation	14A	\$ 2,128,464	\$ 2,015,181	\$ 113,283
43	3300 Less: Accumulated Depreciation-Non op		\$ 42	\$ 42	\$ 1
44	3410-3600 Less: Accumulated Amortization	15	\$ 11,954	\$ 10,369	\$ 1,585
45	Net Telecommunications Plant		\$ 339,165	\$ 416,781	\$ (77,616)
46	Telecommunications Plant Adjustment			\$	-
47	<b>TOTAL ASSETS AND OTHER DEBITS</b>		\$ 366,801	\$ 446,715	

F-10. BALANCE SHEET					
Liabilities and Stockholders' Equity					
Verizon New Hampshire \$(000)					
Line No.	Accounts (a)	See Sch.	Current Year End Balance	Previous Year End Balance	Increase or (Decrease) (d)
<b>CURRENT LIABILITIES</b>					
1	4010 Accounts Payable	26	\$ (94,575)	\$ (111,928)	\$ 17,353
2	4020 Notes Payable	25	\$ -	\$ -	\$ -
3	4030 Advanced Billing and Payment				\$ -
4	4040 Customer Deposits		\$ 2,366.20	\$ 3,102	\$ (735)
5	4050 Current Maturities-Long Term Debt		\$ -	\$ -	\$ -
6	4060 Current Maturities-Capital Leases	12D	\$ -	\$ -	\$ -
7	4070 Income Taxes-Accrued	36B	\$ 18,589.29	\$ 37,122	\$ (18,532)
8	4080 Other Taxes-Accrued	36B	\$ 467	\$ 61	\$ 405
9	4100 Net Current Deferred Operating Income Taxes	30B	\$ (73,082)	\$ (61,320)	\$ (11,762)
10	4110 Net Current Deferred Non-Operating Income Taxes	30C	\$ -	\$ -	\$ -
11	4120 Other Accrued Liabilities	26	\$ 1,745	\$ 3,157	\$ (1,412)
12	4130 Other Current Liabilities	26	\$ 12,342	\$ 8,363	\$ 3,980
13	Total Current Liabilities		\$ (132,148)	\$ (121,444)	
<b>LONG TERM DEBT</b>					
14	4210 Funded Debt	24	\$ -	\$ -	\$ -
15	4220 Premium on Long Term Debt				\$ -
16	4230 Discount on Long Term Debt				\$ -
17	4240 Reacquired Debt				\$ -
18	4250 Obligation Under Capital Leases	12D	\$ -	\$ -	\$ -
19	4260 Advances from Affiliated Companies	24			\$ -
20	4270 Other Long Term Debt	24			\$ -
21	Total Long Term Debt		\$ -	\$ -	\$ -
<b>OTHER LIABILITIES AND DEFERRED CREDITS</b>					
22	4310 Other Long-Term Liabilities	29	\$ 143,187	\$ 103,482	\$ 39,704
23	4320 Unamortized Operating Investment Tax Credits-Net		\$ 2,318	\$ 2,542	\$ (224)
24	4330 Unamortized Non-Operating Investment Tax Credits-Net				\$ -
25	4340 Net Non-current Deferred Operating Income Taxes	30B	\$ (24,168)	\$ (10,668)	\$ (13,500)
26	4350 Net Non-current Deferred Non-Operating Income Taxes	30C	\$ 94	\$ 94	\$ -
27	4360 Other Deferred Credits	30A	\$ (1,852)	\$ (1,852)	\$ -
28	Total Other Liabilities and Deferred Credits		\$ 119,579	\$ 93,599	
<b>STOCKHOLDERS' EQUITY</b>					
29	4510.1 Capital Stock-Common	33	\$ -	\$ -	\$ -
30	4510.2 Capital Stock-Preferred	33	\$ -	\$ -	\$ -
31	4520 Additional Paid-in Capital	33	\$ (5,175)	\$ (5,175)	\$ -
32	4530.1 Treasury Stock-Common				\$ -
33	4530.2 Treasury Stock-Preferred				\$ -
34	4540 Other Capital				\$ -
35	4550 Retained Earnings	31	\$ 384,544	\$ 479,736	\$ (95,192)
36	Total Stockholders' Equity		\$ 379,369	\$ 474,561	
37	<b>TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY</b>		\$ 366,801	\$ 446,715	

\* Please refer to the FairPoint 10K filed on May 28, 2010, which can be found at the following website address:

<http://phx.corporate-ir.net/phoenix.zhtml?c=122010&p=irol-sec>

**RESERVED**

F-11. INCOME STATEMENT FairPoint-New Hampshire \$(000)				
Line No.	Item (a)	See Sch.	Amount for the Current Year (b)	Increase over Preceding Year (c)
	<b>INCOME</b>			
	<b>TELEPHONE OPERATING INCOME</b>			
1	Operating Revenues	34	\$ 293,177	\$ (12,047)
2	Operating Expenses	35	\$ 399,495	\$ (28,174)
3	Net Telephone Operating Revenues		\$ (106,318)	\$ 16,127
	<b>OTHER OPERATING INCOME AND EXPENSES</b>			
4	7100 Other Operating Income and Expense	38	\$ (599)	\$ (657)
5	Telephone Operating Revenue Before Taxes		\$ (106,916)	\$ 15,470
	<b>OPERATING TAXES</b>			
6	7210 Operating Investment Tax Credits-Net		\$ (223)	\$ 13
7	7220 Operating Federal Income Taxes		\$ (14,456)	\$ (10,084)
8	7230 Operating State and Local Income Taxes		\$ (4,076)	\$ (3,322)
9	7240 Other Operating Taxes	36A	\$ 3,847	\$ 893
10	7250 Provision for Deferred Operating Income Taxes-Net		\$ (25,818)	\$ 18,030
11	Total Operating Taxes		\$ (40,727)	\$ 5,529
12	Net Operating Income		\$ (66,189)	\$ 9,941
	<b>NON-OPERATING INCOME AND EXPENSES</b>			
13	7300 Non-Operating Income and Expenses	37	\$ 1,261	\$ 4,903
14				
	<b>NON-OPERATING TAXES</b>			
15	7400 Non-Operating Taxes	36C	\$ -	\$ (0)
16				
17	Net Non-Operating Income		\$ 1,261	\$ 4,903
18	Income Available for Fixed Charges		\$ (64,929)	\$ 14,844
	<b>INTEREST AND RELATED ITEMS</b>			
19	7510 Interest on Funded Debt	24	\$ -	\$ -
20	7520 Interest Expense-Capital Leases	12D	\$ -	\$ -
21	7530 Amortization of Debt Issuance Expense	23	\$ -	\$ -
22	7540 Other Interest Deductions		\$ -	\$ (38)
23	Total Interest and Related Items		\$ -	\$ (38)
24	Income Before Extraordinary Items		\$ (64,929)	\$ 14,882
	<b>EXTRAORDINARY ITEMS</b>			
25	7600 Extraordinary Items	36D	\$ -	\$ -
26				
	<b>JURISDICTIONAL DIFFERENCES AND NON-REGULATED INCOME ITEMS</b>			
27	7910 Income Effects of jurisdictional differences		\$ (2,590)	\$ (2,723)
28	7990 Non-Regulated Net Income		\$ -	\$ -
29	Total Jurisdictional Differences and Extraordinary Items		\$ (2,590)	\$ (2,723)
30	Net Income	16	\$ (67,518)	\$ 12,159

**NOTES TO INCOME STATEMENT**

- Refunds to subscribers, in the event of an adverse decision in pending rate proceedings, would reduce the amount of "Operating revenues" for the current year by approximately : \$
- Investment credits realized were given immediate total flow through treatment in the amount of : \$
- The rate(s) used during the year in capitalizing interest during construction and basis upon which the rate(s) was determined.

**B-12A. ANALYSIS OF TELECOMMUNICATIONS PLANT ACCOUNTS**  
**FairPoint-New Hampshire \$(000)**

- Report in Column (c) all amounts relating to purchases of plant accounted for in accordance with Paragraphs (1) and (2) of Puc 409.03 (b) of the Uniform System of Accounts for Telecommunications Companies.
- Each transfer or adjustment between accounts listed in this schedule, or between accounts listed in this schedule and other accounts, shall be included in column (g) and explained in a note, except the following which shall be included in columns (c) thru (f), as appropriate: (1) transfers and adjustments amounting to less than \$5,000; (2) adjustments and corrections of additions and retirements for the current or the preceding year; (3) transfers involving account 2003 and 2004, the plant accounts, the account 2002 made in connection with the closing of records of construction work orders or authorizations, and (4) routine entries relating to the acquisition, sale, retirement, or change in the use of plant, such as transfers among accounts 2111 to 2690, inclusive, 1439, 2002 and 2005.
- Credits to accounts listed in this schedule relating to property retired and charged to account 2006 "Non-Operating Plant" shall be included in column (f).
- List each of the depreciable plant accounts and all subclasses of plant in column (a) for which a depreciable rate has been determined and as a subtotal for each primary account.

Line No.	Account (a)	Balance At Beginning Of The Year (b)	CHARGES DURING THE YEAR		CREDITS DURING THE YEAR			Balance At End Of The Year (h)
			Plant Acquired From Predecessors (See Inst. 1) (c)	Other Plant Added (d)	Plant Sold With Traffic (e)	Transfers and Other Plant Retired (f)	Adjustments (Charges and Credits) (g)	
	<b>TELECOMMUNICATIONS PLANT IN SERVICE</b>							
1	2002 Property Held for Future Telecom Use	\$ 14		\$ (15)				\$ (0)
2	2003 Telecommunications Plant Under Construction - Short Term	\$ 68,696		\$ (137)		\$ (853)	\$ (1,649)	\$ 71,061
3	2004 Telecommunications Plant Under Construction - Long Term	\$ -						\$ -
4	2005 Telecommunications Plant Adjustment	\$ -						\$ -
5	2006 Non-Operating Plant	\$ 2,372					\$ 2,347	\$ 26
6	2007 Goodwill							\$ -
7	Subtotal	\$ 71,083	\$ -	\$ (152)	\$ -	\$ (853)	\$ 697	\$ 71,086
	<b>LAND AND SUPPORT ASSETS</b>							
8	2111 Land	\$ 4,315						\$ 4,315
9	2112 Motor Vehicles	\$ 18,692		\$ 2,830		\$ 1,388		\$ 20,134
10	2113 Aircraft	\$ -						\$ -
11	2114 Tools&Other Work Equipment	\$ 17,378		\$ 1,328		\$ 7		\$ 18,699
12	2115 Garage Work Equipment	\$ -						\$ -
13	2116 Other Work Equipment	\$ -						\$ -
14	2121 Buildings	\$ 120,589		\$ 181				\$ 120,769
15	2122 Furniture	\$ 1,135						\$ 1,135
16	2123 Office Equipment	\$ 390		\$ 71				\$ 460
17	2124 General Purpose Computers	\$ 16,775		\$ 225		\$ 9	\$ 159	\$ 16,832
18	Subtotal	\$ 179,273	\$ -	\$ 4,634	\$ -	\$ 1,404	\$ 159	\$ 182,345



**B-12A. ANALYSIS OF TELECOMMUNICATIONS PLANT ACCOUNTS (continued)**  
**Verizon-New Hampshire \$(000)**

Line No.	Account (a)	Balance At Beginning Of The Year (b)	CHARGES DURING THE YEAR		CREDITS DURING THE YEAR			Balance At End Of The Year (h)	
			Plant Acquired From Predecessors (See Inst. 1) (c)	Other Plant Added (d)	Plant Sold With Traffic (e)	Transfers and Other Plant Retired (f)	Adjustments (Charges and Credits) (g)		
19	<b>CENTRAL OFFICE SWITCHING</b>								
20	2211	Analog Electronic Switching	\$ -	\$ -				\$ -	
21	2212	Digital Electronic Switching	\$ 415,548	\$ 3,603		\$ 164		\$ 418,988	
22	2215	Electro-Mechanical Switching	\$ -					\$ -	
23	2220	Operator System	\$ 1,201	\$ 33				\$ 1,234	
24	2230	Central Office Transmission	\$ 561,361	\$ 30,413		\$ 9,943	\$ (29)	\$ 581,860	
		Subtotal	\$ 978,110	\$ -	\$ 34,049	\$ -	\$ 10,107	\$ (29)	\$ 1,002,082
25	<b>INFORMATION ORIGATION-TERMINATION</b>								
26	2311	Station Apparatus						\$ -	
27	2321	Customer Premises Wiring						\$ -	
28	2341	Large Private Branch Exchanges						\$ -	
29	2351	Public Telephone Terminal Equipment	\$ 3,997					\$ 3,997	
30	2362	Other Terminal Equipment	\$ 7,321	\$ 15		\$ 160		\$ 7,177	
		Subtotal	\$ 11,318	\$ -	\$ 15	\$ -	\$ 160	\$ -	\$ 11,174
31	<b>CABLE AND WIRE FACILITIES</b>								
32	2411	Poles	\$ 191,357	\$ 2,534		\$ 715		\$ 193,176	
33	2421	Aerial Cable	\$ 654,982	\$ 5,897		\$ 573		\$ 660,306	
34	2422	Underground Cable	\$ 163,758	\$ 1,422		\$ 73		\$ 165,108	
35	2423	Buried Cable	\$ 58,322	\$ 87		\$ 31		\$ 58,377	
36	2424	Submarine Cable	\$ 1,158					\$ 1,158	
37	2426	Intrabuilding Network Cable	\$ 2,298					\$ 2,298	
38	2431	Aerial Wire	\$ -					\$ -	
39	2441	Conduit System	\$ 117,468	\$ 477		\$ 55		\$ 117,891	
		Subtotal	\$ 1,189,344	\$ -	\$ 10,417	\$ -	\$ 1,447	\$ -	\$ 1,198,314
40	<b>AMORTIZABLE ASSETS</b>								
41	2681	Capital Leases						\$ -	
42	2682	Leasehold Improvements	\$ 1,120					\$ 1,120	
43	2690	Intangibles	\$ 12,125	\$ 1,220			\$ (160)	\$ 13,504	
44		Subtotal	\$ 13,245	\$ -	\$ 1,220	\$ -	\$ -	\$ (160)	\$ 14,624
45	2001	(A/C 2110 thru 2690) (Summary A/C)	\$ 2,371,290	\$ -	\$ 50,336	\$ -	\$ 13,118	\$ (30)	\$ 2,408,538
		<b>Total</b>	\$ 2,442,373	\$ -	\$ 50,184	\$ -	\$ 12,266	\$ 667	\$ 2,479,625

**RESERVED**

**B-12B. ANALYSIS OF TELECOMMUNICATIONS PLANT-IN-SERVICE RETIRED**  
**FairPoint-New Hampshire \$(000)**

1. Respondents shall report in column (b) amounts charged or credited to the accounts identified in column (a) that are related to plant sold with traffic and in column (c) amounts charged or credited to the accounts identified in column (a) that are related to other plant retired.
2. Charges to Account 3100, Accumulated Depreciation, reported in column (c) shall be reported gross salvage and cost of removal entries (see Schedule 14A).
3. In the space provided at the bottom of the schedule, respondents shall provide a full explanation of other accounts charged or credited.

Line No.	Account Charged (or Credited) (a)	AMOUNTS RELATING TO	
		Plant Sold With Traffic (b)	Other Plant Retired (c)
1	3100 Accumulated Depreciation Ref 14A		\$ 13,472
2	3200 Accumulated Depreciation - Held for Future Telecom. Use		
3	3300 Accumulated Depreciation - Non-Operating		
4	3410 Accumulated Amortization - Capitalized Leases		
5	3420 Accumulated Amortization - Leasehold Improvements		
6	3500 Accumulated Amortization - Intangible		\$ 2
7	3600 Accumulated Amortization - Other		
8	2006 Non-Operating Plant		
9	7150 Gains and Losses from the Disposition of Land and Artwork		
10	7160 Other Operating Gains and Losses		
11	Cash or Other Asset Account (Net Selling Price of Depreciable Plant Sold With Traffic)		
12	Cash or Other Asset Account (Net Selling Price of Nondepreciable Plant Sold)		
13	Other Accounts Specified		\$ 42
14			
15	Totals	\$ -	\$ 13,516

**FULL EXPLANATION OF AMOUNTS REPORTED ABOVE ON LINE 13:**

Retired land.

**B-12C. ANALYSIS OF ENTRIES IN PROPERTY HELD FOR FUTURE TELECOMMUNICATIONS USE (Account 2002)**

1. Respondents shall report in column (a) each item amounting individually to \$5,000 or more and report all others in the aggregate. Amounts reported on this schedule shall be rounded to the nearest thousand dollars.
2. In column (b) respondents shall enter the date the property was recorded in Account 2002, Property Held for the Future Telecommunications Use.
3. In column (c) respondents shall enter the dollars related to the property identified in column (a) at the beginning of the calendar year covered by the report.

Line No.	Location and Description of Property (a)	Date Included in Account 2002 (b)	Book cost of Property Beginning of Year (c)
1	Miscellaneous	2009	
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
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26			
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28			
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41			
42			

**B-12C. ANALYSIS OF ENTRIES IN PROPERTY HELD FOR FUTURE TELECOMMUNICATIONS USE (Account 2002) (continued)**

4. In column (d) and (e) respondents shall enter additions and retirements, respectively.
5. In column (f) respondents shall enter transfers and adjustments and corrections during the calendar year and fully explain each amount recorded in column (f) which exceeds \$1,000.
6. In column (g) respondents shall enter the dollars related to the property identified in column (a) remaining Account 2002 at the close of the calendar year.

Line No.	Additions During the Year (d)	Retirements During the Year (e)	Transfers and Adjustments Charges and (Credits) (f)	Book cost of Property at End of Year (g)
1	\$ 14	\$ -	\$ -	\$ 14
2				\$ -
3				\$ -
4				\$ -
5				\$ -
6				\$ -
7				\$ -
8				\$ -
9				\$ -
10				\$ -
11				\$ -
12				\$ -
13				\$ -
14				\$ -
15				\$ -
16				\$ -
17				\$ -
18				\$ -
19				\$ -
20				\$ -
21				\$ -
22				\$ -
23				\$ -
24				\$ -
25				\$ -
26				\$ -
27				\$ -
28				\$ -
29				\$ -
30				\$ -
31				\$ -
32				\$ -
33				\$ -
34				\$ -
35				\$ -
36				\$ -
37				\$ -
38				\$ -
39				\$ -
40				\$ -
41				\$ -
42				\$ -

**B-12D. CAPITAL LEASES**

1. In column (a) on page 18, the respondent shall list in account number order each category of plant (Class A account level) for which capital leases are recorded.
2. In succeeding columns, respondents shall disclose in column (b) the present value of the lease commitment at the inception of the lease, in column (c) the accumulated amortization at the close of the period covered by the report, and column (d) the net book value balance at the close of the period (column b minus column c).

Line No.	Type of Property (a)	Capitalized Amount (b)	Accumulated Amortization in Account 3410 (c)	Balance (d)
1	Nothing to report			\$ -
2				\$ -
3				\$ -
4				\$ -
5				\$ -
6				\$ -
7				\$ -
8				\$ -
9				\$ -
10				\$ -
11				\$ -
12				\$ -
13				\$ -
14				\$ -
15				\$ -
16				\$ -
17				\$ -
18				\$ -
19				\$ -
20				\$ -
21				\$ -
22				\$ -
23				\$ -
24				\$ -
25				\$ -
26				\$ -
27				\$ -
28				\$ -
29				\$ -
30	<b>Total</b>	\$ -	\$ -	\$ -

**B-12D. CAPITAL LEASES (continued)**

3. In column (e) on page 19, the respondents shall list in account number each category of plant for which capital leases are recorded. Line numbers on page 2 shall correspond with line numbers on page 18.
4. In column (f) and (g) respondents shall disclose the amount of the lease obligation to be paid during the coming year to the lessor and the remaining long-term lease obligation at the close of the year covered by the report.
5. In column (h), (i) and (j), respondents shall report the annual lease cost components called for in the column headings and paid during the year covered by the report.

Line No.	Type of Property (e)	Lease Obligation		Annual Lease Cost Components		
		Current Account 4060 (f)	Long-Term Account 4250 (g)	Amortization Account 6563 (h)	Interest Account 7520 (i)	Other (j)
1	Nothing to report					
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30	<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -

**B-13A. ANALYSIS OF TELECOMMUNICATIONS PLANT ACQUIRED (Account 1439)**

1. Report separately each acquisition with respect to which an amount was included in account 1439 at any time during the year, except that minor acquisitions, each with a purchase price of less than \$10,000 accounted for (a) on the basis of cost of acquisition, or (b) on the basis of original cost where there were no entries in account 2005, "Telecommunications Plant Adjustment" may be reported in the aggregate on a separate line for each group.
2. List first the data relating to those acquisitions included in account 1439 at the beginning of the year (except minor acquisitions) and the list data for the acquisition during the year.

Line No.	Name of Vendor (a)	Balance at Beginning of the Year (b)	DEBITS DURING THE YEAR			
			Purchase Price (c)	Reserve Requirement (d)	Acquisitions Expenses (e)	Other (g)
1	Nothing to report					
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21	<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -



**B-13A. ANALYSIS OF TELECOMMUNICATIONS PLANT ACQUIRED (Account 1439) (continued)**

3. Provide explanatory footnotes for each amount included in column (j).

4. Clearances of residual credit amounts from account 1439 to account 2005 shall be reported in column (h) enclosed in parentheses.

Line No.	Name of Vendor (a)	CREDITS DURING THE YEAR				Balance at End Of the Year (k)
		Amounts Cleared to		Other Clearances		
		Account 2001 (g)	Account 2005 (h)	Acct. No. (i)	Amount (j)	
1	Nothing to report					\$ -
2						\$ -
3						\$ -
4						\$ -
5						\$ -
6						\$ -
7						\$ -
8						\$ -
9						\$ -
10						\$ -
11						\$ -
12						\$ -
13						\$ -
14						\$ -
15						\$ -
16						\$ -
17						\$ -
18						\$ -
19						\$ -
20						\$ -
21	Total	\$ -	\$ -	\$ -	\$ -	\$ -

**B-13B. ANALYSIS OF TELECOMMUNICATIONS PLANT PURCHASED FROM OR SOLD TO AFFILIATES**

1. Report separately by affiliate and account number, sales and/or purchases with respect to which an amount was included in Account 2001 at any time during the year. The net book value included in column (f) shall equal gross investment less applicable accumulated depreciation and other appropriate items (column (e)).
2. A "P" in column (a) represents a purchase. An "S" in column (a) represents a sale.

Line No.	Type of Trans. (a)	Name of Affiliate (b)	Original Cost (c)	Accumulated Depreciation (d)	Other (e)	Net Book Value (f)	Fair Market Value (g)	Purchase Price (g)	Sale Price (h)
1		Nothing to report	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28									
29									

**RESERVED**

**B-14A. ANALYSIS OF ENTRIES IN ACCUMULATED DEPRECIATION (Accounts 3100-3200)**  
**FairPoint-New Hampshire \$(000)**

1. Respondents shall enter in column (b) the accumulated depreciation balance at the beginning of the calendar year for each line item in column (a).
2. Respondents shall enter in column (c) the credits to accumulated depreciation as a result of charges to Account 6561, Depreciation Expense, and in column (d) other credits to accumulated depreciation. Other credits shall be noted and explained in a separate sheet accompanying the schedule. In column (e) respondents will enter the total of credits reported in columns (c) and (d).

Line No.	Plant Account (a)	Balance At Beginning Of The Year (b)	Credits During the Year		Total (e)
			Charged to Accounts 6561 (c)	Other Credits (specified) (d)	
	<b>Support Assets</b>				
1	2112 Motor Vehicles	\$ 1,907	\$ 533		\$ 533
2	2113 Aircraft			\$ -	\$ -
3	2114 Tools&Other Work Equipment	\$ 11,752	\$ 1,364		\$ 1,364
4	2115 Garage Work Equipment				\$ -
5	2116 Other Work Equipment				\$ -
6	2121 Buildings	\$ 46,909	\$ 3,457	\$ -	\$ 3,457
7	2122 Furniture	\$ 1,127	\$ -		\$ -
8	2123 Office Equipment	\$ 288	\$ 29		\$ 29
9	2124 General Purpose Computers	\$ 9,380	\$ 3,759		\$ 3,759
10	Total Support Assets	\$ 71,363	\$ 9,142	\$ -	\$ 9,142
	<b>Central Office Switching</b>				
11	2211 Analog Electronic Switching	\$ -		\$ -	\$ -
12	2212 Digital Electronic Switching	\$ 413,719	\$ (1,576)		\$ (1,576)
13	2215 Electro-Mechanical Switching	\$ -			\$ -
14	2220 Operator System	\$ 1,201	\$ 2		\$ 2
15	Total Central Office Switching	\$ 414,920	\$ (1,573)	\$ -	\$ (1,573)
	<b>Central Office Transmission</b>				
16	2230 Central Office Transmission	\$ 512,574	\$ 50,615		\$ 50,615
17	Total Central Office Transmission	\$ 512,574	\$ 50,615	\$ -	\$ 50,615
	<b>Information Origination/Termination</b>				
18	2311 Station Apparatus	\$ -			\$ -
19	2321 Customer Premises Wiring	\$ -			\$ -
20	2341 Large Private Branch Exchanges	\$ -			\$ -
21	2351 Public Telephone Terminal Equipment	\$ 4,021	\$ 59		\$ 59
22	2362 Other Terminal Equipment	\$ 3,282	\$ 598		\$ 598
23	Total Information Origination/Termination	\$ 7,304	\$ 657	\$ -	\$ 657
	<b>Cable and Wire Facilities</b>				
24	2411 Poles	\$ 127,328	\$ 12,119		\$ 12,119
25	2421 Aerial Cable	\$ 638,981	\$ 44,164		\$ 44,164
26	2422 Underground Cable	\$ 128,450	\$ 8,857		\$ 8,857
27	2423 Buried Cable	\$ 62,537	\$ (490)		\$ (490)
28	2424 Submarine Cable	\$ 1,279	\$ 0		\$ 0
29	2426 Intrabuilding Network Cable	\$ 1,620	\$ 89		\$ 89
30	2431 Aerial Wire	\$ -	\$ -		\$ -
31	2441 Conduit System	\$ 48,825	\$ 2,607		\$ 2,607
32	Total Cable and Wire Facilities	\$ 1,009,020	\$ 67,347	\$ -	\$ 67,347
33	Other Account (specify):				\$ -
34	<b>Total</b>	\$ 2,015,181	\$ 126,187	\$ -	\$ 126,187

**B-14A. ANALYSIS OF ENTRIES IN ACCUMULATED DEPRECIATION (Accounts 3100-3200) (continued)**  
**FairPoint-New Hampshire \$(000)**

3. Respondents shall report in column (f) and (h) charges (debits) to accumulated depreciation for plant sold with traffic and other plant retired, respectively. In column (h) respondents shall report other charges (debits) to accumulated depreciation. Other charges (debits) shall be noted and explained in a separate sheet accompanying the schedule. In column (i) respondents will enter the total of charges (debits) reported in columns (f), (g), and (h). In column (j) respondents shall report the balance at the close of the calendar year for each item in column (a).

Line No.	For Plant Sold with Traffic (see col. (p)) (f)	Charges During the Year		Total (i)	Balance at End Of The Year (j)
		For Other Plant Retired (see col. (V)) (g)	Other Charges (specify) (h)		
1	\$ -	\$ 1,362		\$ 1,362	\$ 1,078
2	\$ -	\$ -		\$ -	\$ -
3	\$ -	\$ 11		\$ 11	\$ 13,105
4	\$ -	\$ -		\$ -	\$ -
5	\$ -	\$ -		\$ -	\$ -
6	\$ -	\$ -		\$ -	\$ 50,366
7	\$ -	\$ -		\$ -	\$ 1,127
8	\$ -	\$ -		\$ -	\$ 317
9	\$ -	\$ 9		\$ 9	\$ 13,130
10	\$ -	\$ 1,382	\$ -	\$ 1,382	\$ 79,122
11	\$ -	\$ -		\$ -	\$ -
12	\$ -	\$ (283)		\$ (283)	\$ 412,426
13	\$ -	\$ -		\$ -	\$ -
14	\$ -	\$ -		\$ -	\$ 1,204
15	\$ -	\$ (283)	\$ -	\$ (283)	\$ 413,630
16	\$ -	\$ 8,768		\$ 8,768	\$ 554,421
17	\$ -	\$ 8,768	\$ -	\$ 8,768	\$ 554,421
18	\$ -	\$ -		\$ -	\$ -
19	\$ -	\$ -		\$ -	\$ -
20	\$ -	\$ -		\$ -	\$ -
21	\$ -	\$ -		\$ -	\$ 4,080
22	\$ -	\$ 163		\$ 163	\$ 3,717
23	\$ -	\$ 163	\$ -	\$ 163	\$ 7,798
24	\$ -	\$ 1,892		\$ 1,892	\$ 137,556
25	\$ -	\$ 770		\$ 770	\$ 682,375
26	\$ -	\$ 119		\$ 119	\$ 137,188
27	\$ -	\$ 39		\$ 39	\$ 62,009
28	\$ -	\$ -		\$ -	\$ 1,279
29	\$ -	\$ -		\$ -	\$ 1,708
30	\$ -	\$ -		\$ -	\$ -
31	\$ -	\$ 55		\$ 55	\$ 51,377
32	\$ -	\$ 2,874	\$ -	\$ 2,874	\$ 1,073,492
33	\$ -	\$ -		\$ -	\$ -
34	\$ -	\$ 12,904	\$ -	\$ 12,904	\$ 2,128,464

**B-14A. ANALYSIS OF ENTRIES IN ACCUMULATED DEPRECIATION (Accounts 3100-3200) (continued)**  
**FairPoint-New Hampshire \$(000)**

4. Respondents shall enter in column (m) through (p) the data requested in the column headings for plant sold with traffic which was reported in column (f).
5. Respondents shall enter in column (q) through (v), the data requested for other plant retired, which was requested in column (g).
6. Each column shall be subtotaled in the spaces provided.

Line No.	Plant Account (l)	DATA RELATING TO PLANT SOLD WITH TRAFFIC (see column (f))			
		Book Cost (m)	Selling Price (n)	Commissions and Other Expenses (o)	Charge to Reserve (p)
	<b>Support Assets</b>				
1	2112 Motor Vehicles				\$ -
2	2113 Aircraft				\$ -
3	2114 Special Purpose Vehicles				\$ -
4	2115 Garage Work Equipment				\$ -
5	2116 Other Work Equipment				\$ -
6	2121 Buildings				\$ -
7	2122 Furniture				\$ -
8	2123 Office Equipment				\$ -
9	2124 General Purpose Computers				\$ -
10	Total Support Assets	\$ -	\$ -	\$ -	\$ -
	<b>Central Office Switching</b>				
11	2211 Analog Electronic Switching				\$ -
12	2212 Digital Electronic Switching				\$ -
13	2215 Electro-Mechanical Switching				\$ -
14	2220 Operator System and Radio System				\$ -
15	Total Central Office Switching	\$ -	\$ -	\$ -	\$ -
	<b>Central Office Transmission</b>				
16	2230 Central Office Transmission				\$ -
17	Total Central Office Transmission	\$ -	\$ -	\$ -	\$ -
	<b>Information Origination/Termination</b>				
18	2311 Station Apparatus				\$ -
19	2321 Customer Premises Wiring				\$ -
20	2341 Large Private Branch Exchanges				\$ -
21	2351 Public Telephone Terminal Equipment				\$ -
22	2362 Other Terminal Equipment				\$ -
23	Total Information Origination/Termination	\$ -	\$ -	\$ -	\$ -
	<b>Cable and Wire Facilities</b>				
24	2411 Poles				\$ -
25	2421 Aerial Cable				\$ -
26	2422 Underground Cable				\$ -
27	2423 Buried Cable				\$ -
28	2424 Submarine Cable				\$ -
29	2426 Intrabuilding Network Cable				\$ -
30	2431 Aerial Wire				\$ -
31	2441 Conduit System				\$ -
32	Total Cable and Wire Facilities	\$ -	\$ -	\$ -	\$ -
33	Other Account (specify):				\$ -
34	<b>Total</b>	\$ -	\$ -	\$ -	\$ -

**B-14A. ANALYSIS OF ENTRIES IN ACCUMULATED DEPRECIATION (Accounts 3100-3200) (continued)**  
**FairPoint-New Hampshire \$(000)**

Line No.	DATA RELATING TO OTHER PLANT RETIRED (see Col. (g))					
	Charge (or Credit) to Surplus (q)	Book Cost (r)	Cost of Removal (s)	Salvage and Insurance (t)	Miscellaneous Adjustments (u)	Net Charge to Reserve (v)
1		\$ 1,404		\$ 42		\$ 1,362
2						\$ -
3		\$ 8		\$ 1	\$ 4	\$ 11
4						\$ -
5					\$ -	\$ -
6				\$ -	\$ -	\$ -
7			\$ -	\$ -	\$ -	\$ -
8					\$ -	\$ -
9		\$ 9				\$ 9
10	\$ -	\$ 1,421	\$ -	\$ 43	\$ 4	\$ 1,382
11			\$ -	\$ -	\$ -	\$ -
12		\$ 122	\$ (0)	\$ 1,958	\$ 1,553	\$ (283)
13						\$ -
14			\$ -	\$ -	\$ -	\$ -
15	\$ -	\$ 122	\$ (0)	\$ 1,958	\$ 1,553	\$ (283)
16		\$ 9,898	\$ 57	\$ 2,293	\$ 1,107	\$ 8,768
17	\$ -	\$ 9,898	\$ 57	\$ 2,293	\$ 1,107	\$ 8,768
18						\$ -
19						\$ -
20						\$ -
21		\$ -				\$ -
22		\$ 160	\$ 2			\$ 163
23	\$ -	\$ 160	\$ 2	\$ -	\$ -	\$ 163
24		\$ 932	\$ 1,223	\$ 262		\$ 1,892
25		\$ 772	\$ 266	\$ 268		\$ 770
26		\$ 83	\$ 46	\$ 10		\$ 119
27		\$ 29	\$ 9			\$ 39
28		\$ -	\$ -	\$ -	\$ -	\$ -
29		\$ -	\$ -	\$ -	\$ -	\$ -
30		\$ -	\$ -	\$ -	\$ -	\$ -
31		\$ 55			\$ -	\$ 55
32	\$ -	\$ 1,871	\$ 1,544	\$ 541	\$ -	\$ 2,874
33						\$ -
34	\$ -	\$ 13,472	\$ 1,602	\$ 4,834	\$ 2,664	\$ 12,904

**B-14B. BASES OF CHARGES FOR DEPRECIATION**  
**FairPoint-New Hampshire \$(000)**

- Report under each of the plant accounts in column (a) all subclasses of plant for which a depreciation rate is determined and a subtotal for each primary account.
- The net salvage factors in column (d) shall be shown as a percentage of original cost.
- A "W" in column (b) indicates a whole life rate in column (f), an average service life in column (c) and average net salvage in column (d); and "R" indicates a remaining life rate in column (f), an average remaining life in column (c), a future net salvage in column (d).
- For each plant account, report in column (f) the prescribed depreciation rate or those used by the utility in accordance with USOA.
- The depreciation rate in column (f) for primary plant accounts for which subclasses or vintages are used, the life in column (c), net salvage percentage in column (d) and the accumulated depreciation percentage in column (e) are to be composite so that the resulting calculated composite rate produces the same charge to operating expenses as the sum of the individual rates applied to the individual classes of plant.

Line No.	Primary Acct. No.	Name or Description of Subclass (a)	Whole or Remaining Life (b)	Life (Years) (c)	*Net Salvage (%) (d)	Depreciation		Ratio of Depreciation Charges to Avg. Monthly Book Cost (%) (g)
						*Reserve (%) (e)	**Rate (%) (f)	
1	2112	Motor Vehicles	R	0.6	11.0	5.4%	2.7%	2.6%
2	2114	Tools & Other Work Eq.	R	8.2	0.0	70.1%	7.0%	7.3%
3	2121	Buildings	R	24.0	5.0	41.7%	2.8%	2.9%
4	2122.1	Furniture	R	8.4	0.0	99.2%	9.6%	0.0%
5	2123.1	Office Equipment	R	6.0	0.0	76.2%	13.5%	0.0%
6	2123.2	Official Comm. Equip	R	3.2	0.0	51.9%	14.3%	20.9%
7	2124	Computers	R	2.9	0.0	78.0%	21.8%	22.3%
8	2212	Digital Switch	R	8.2	0.0	98.4%	7.6%	-0.4%
9	2220	Operator Systems	R	4.0	0.0	97.5%	21.6%	0.2%
10	2231 #	Radio	R	3.6	-5.0	132.1%	7.5%	539.9%
11	2232.1	Digital Circuit	R	5.6	0.0	95.3%	8.6%	8.6%
12	2351	Public Telephone	R	1.0	0.0	102.1%	1.4%	1.5%
13	2362.1	Other Term Equip	R	4.6	-5.0	51.8%	8.1%	8.3%
14	2411	Poles	R	19.1	-55.0	71.2%	5.8%	6.3%
15	2421.1	Aerial CA Met	R	10.4	-24.0	117.5%	6.4%	6.6%
16	2421.2	Aerial CA N-Met	R	16.3	-24.0	55.2%	6.5%	7.1%
17	2422.1	Undrkd CA Met	R	14.0	-17.0	85.4%	4.7%	4.8%
18	2422.2	Undrkd CA N-Met	R	14.0	-17.0	77.7%	6.5%	6.7%
19	2423.1	Buried CA Met	R	9.9	-10.0	110.5%	5.7%	-1.2%
20	2423.2	Buried CA N-Met	R	15.8	-10.0	22.6%	5.2%	5.3%
21	2424	Sub CA	R	10.8	-10.0	110.0%	4.4%	0.0%
22	2426.1	Intra Ntwk CA Met	R	11.9	-28.0	128.0%	7.0%	0.0%
23	2426.2	Intra Ntwk CA N-Met	R	16.0	-27.0	39.2%	6.4%	6.4%
24	2441	Conduit	R	40.0	-10.0	43.6%	2.2%	2.2%
25								
26								
27								
28	*Composite rate for all depreciable accounts							5.3%
29	**Composite rate for all plant accounts included in Account 2001							5.3%
30	# Depreciation charges to be corrected in 2011							
31	Ratio to all Depreciable accounts							
32	Ratio to all plant accounts included in Account 2001							



**B-15. ANALYSIS OF ENTRIES IN ACCUMULATED AMORTIZATION (Accounts 3410, 3420, 3500, 3600)**  
**FairPoint-New Hampshire \$(000)**

- For each account identified in the column headings for column (b) through (e), respondents shall enter credits to accumulated amortization for charges to the account identified in column (a). If charges are made to an account not specified in column (a), respondents shall insert the account number and title in the space provided in column (a) and the amounts in the appropriate column.
- At the bottom of the schedule respondents shall describe how the annual amortization charges were determined for amounts reported in columns (d) and (e).

Line No.	Particulars (a)	Amounts Applicable to Account 3410 (b)	Amounts Applicable to Account 3420 (c)	Amounts Applicable to Account 3500 (d)	Amounts Applicable to Account 3600 (e)
1	Balance at beginning of the year		\$ 1,061	\$ 9,308	
	<b>ADDITIONS DURING THE YEAR</b>				
	Charged or (credited) to account:				
2	7160 Other Operating Gains and Losses				
3	7300 Non-operating Income				
4	6563.1 Amortization Expense				
	- Capitalized leases				
5	6563.2 Amortization Expense		\$ 48		
	- Leasehold Improvements				
6	6564 Amortization Expense			\$ 1,483	
	- Intangible				
7	6565 Amortization Expense - Other		\$ 42		
8	Other Accounts (specify):				
9	7360-Nonoperating Income				
10	Balance transferred from Verizon				
11	Total additions during the Year	\$ -	\$ 90	\$ 1,483	\$ -
	<b>CLEARANCES DURING THE YEAR</b>				
	Clearance for account:				
12	2005 Telecom. Plant Adjustment				
13	2681 Capital Leases				
14	2682 Leasehold Improvements				
15					
	Other Accounts (specify):			\$ (11)	
16					
17					
18					
19	Total clearances during the year	\$ -	\$ -	\$ (11)	\$ -
20	Balance at end of year	\$ -	\$ 1,151	\$ 10,802	\$ -

**B-16. STATEMENT OF CASH FLOWS \***

1. Report below by source the amounts applicable to increase and decrease in cash and cash equivalents for the year.
2. For all compound amounts reported, a separate schedule is to be prepared with detail breakdown indicating applicable balance sheet accounts and amounts

Line No.	Description of Item (a)	Amount (b)	Amount (c)
	Increase/(Decrease) in Cash and Cash Equivalents		
	Cash flows from Operating Activities:		
1	Net Income		
	Adjustments to Reconcile Net Income to Net Cash Provided by Operating Activities:		
2	Depreciation and Amortization		
3	Provision for Losses for Accounts Receivable		
4	Deferred Income Taxes - Net		
5	Unamortized ITC - Net		
6	Allowance for Funds Used During Construction		
7	Net Change in Operating Receivables		
8	Net Change in Materials, Supplies and Inventories		
9	Net Change in Operating Payables and Accrued Liabilities		
10	Net Change in Other Assets and Deferred Charges		
11	Net Change in Other Liabilities and Deferred Credits		
12	Other (explained)		
13	Total Adjustments		\$ -
14	Net Cash provided by (used in) Operating Activities	XXXXXXXXXX	\$ -

\* Please refer to the FairPoint 10K filed on March 31, 2011, which can be found at the following website address:

<http://phx.corporate-ir.net/phoenix.zhtml?c=122010&p=irol-sec>

**B-16. STATEMENT OF CASH FLOWS (Continued)**

Line No.	Description of Item (a)	Amount (b)	Amount (c)
	Total from preceding page	XXXXXXXXXX	\$ -
	Cash Inflows (Outflows) from Investing Activities	XXXXXXXXXX	
15	Construction/Acquisition for Property, Plant and Equipment (Net of Allowance of funds, Used During Construction and Capital Lease Related Acquisitions)		
16	Proceeds from Disposals of Property, Plant and Equipment		
17	Investments in and Advances in Affiliates		
18	Proceeds from Repayment of Advances		
19	Other Investing Activities (explained)		
20	Net Cash Provided by (Used In) Investing Activities	XXXXXXXXXX	\$ -
	Cash flows from Financing Activities	XXXXXXXXXX	
21	Net Increase/Decrease in Short-Term Debt with Original Maturities of Three Months or Less		
22	Advances from Affiliates		
23	Repayment of Advances form Affiliates		
24	Proceeds from Long-Term Debt		
25	Repayment of Long-Term Debt		
26	Payment of Capital Lease Obligations		
27	Proceeds from Issuing Common Stock/Equity Investment for Parent		
28	Repurchase of Treasury Shares		
29	Dividends Paid		
30	Other Financing Activities (explained)		
	Repurchase of Preferred Stock		
31	Net Cash Provided by Financing Activities	XXXXXXXXXX	\$ -
32	Effect of Exchange Rate Changes on Cash	XXXXXXXXXX	
33	Net Increase/(Decrease) in Cash and Cash Equivalents	XXXXXXXXXX	\$ -
34	Cash and Cash Equivalents at Beginning of Period	XXXXXXXXXX	
35	Cash and Cash Equivalents at End of Period	XXXXXXXXXX	\$ -

Notes:

\*\* Please refer to Form 10K filed on March 31, 2011, which can be found at the following website:

<http://phx.corporate-ir.net/phoenix.zhtml?c=122010&p=irol-sec>

**B-17. RECEIVABLES AND INVESTMENTS - AFFILIATED AND NONAFFILIATED COMPANIES**

(\$000)

1. Respondents shall name the affiliated company in column (a) and for each account identified in columns (b) through (j), disclose the account balances attributable to affiliate at the close of the calendar year covered by the report.
2. Respondents shall report in the aggregate for each account identified in column (b) through (i) and column (k) receivables and investments in nonaffiliated companies. For the purpose of this schedule, nonaffiliated companies shall include any company in which the respondent has an ownership interest which does not meet the definition of an affiliated company set out in PART Puc 409. This schedule shall not include telecommunications accounts receivable from other customers.

Line No.	Name (a)	Account 1160 Investment (b)	Account 1170 Telecom. Receivable (c)	Account 1171 Accts. Receivable Allowance (d)	Account 1190.1 Account 1190.2 Receivable (e)	Account 1191 Accounts Allowance-Other (f)
1	Affiliated Companies					
2						
3	InterCompany		\$ 49,757			
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19	Total Affiliate Balance	\$ -	\$ 49,757	\$ -	\$ -	\$ -
20	Nonaffiliated Companies					
21	Investments:					
22						
23						
24						
25						
26						
27						
28	Telco Accounts Receivable		\$ (4,178)	\$ (17,713)		
29						
30	Other A/R - General					
31						
32						
33						
34						
35						
36						
37						
38	Accrual					
39	Accrual					
40	Total Nonaffiliated Balance	\$ -	\$ (4,178)	\$ (17,713)	\$ -	\$ -

**B-17. RECEIVABLES AND INVESTMENTS - AFFILIATED AND NONAFFILIATED COMPANIES (cont.)**

3. For each affiliate named in column (a) enter in column (l) the following codes which reflect the nature of the receivable or investment.

"A-1" Stock of active telephone companies; "A-2" Stocks for inactive telephone companies; "A-3" Stocks of other companies; "B" Long-term securities owned; "C" Investment advances; "D" Other. Each of the required classifications and totals for each code shall be shown on a separate line. (An inactive company is one which has been practically absorbed in a controlling company, and which neither operates property nor administers its financial affairs; if it maintains an organization, it does so only for the purpose of complying with legal requirements and maintaining title to property or franchises.)

Line No.	Account 1200.1 Account 1200.2 Notes (g)	Account 1201 Notes Receivable (h)	Account 1210 Int. & Div. (i)	Account 1401 Investments in Affiliated (j)	Account 1402 Investments in Nonaffiliated (k)	Class (l)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19	\$ -	\$ -	\$ -	\$ -	\$ -	
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
39						
40	\$ -	\$ -	\$ -	\$ -	\$ -	

**B-18. OTHER PREPAYMENTS (Account 1330)**

1. Identify and report below end of year balances for all prepayments included in account 1330.

Line No.	Description (b)	Year End Balance (c)
1	Prepaid Rent	\$ 10
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
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24		
25		
26		
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28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39	Total	\$ 10

**B-19. OTHER CURRENT ASSETS (Account 1350)**

1. Identify and report below end of year balances for each other current assets included in account 1350.

Line No.	Description (b)	Year End Balance (c)
1	Special Projects Billing	\$ (39)
2	SAB 101 - Deferral	\$ 1,745
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39	Total	\$ 1,706

**B-20. SINKING FUNDS (Account 1408)**

1. Report below balances at end of year of each sinking fund maintained during the year.
2. Explain for each fund any deductions other than withdrawals for the purpose for which the fund was created.
3. If the trustee of any fund is an associated company, give name of such associated company.
4. If assets other than cash comprise any fund, furnish a list of the securities or other assets, giving interest or dividend rate of each, cost to respondent, number of shares or principal amount, and book cost at end of year.

Line No.	Account No. (a)	Name of Fund and Trustee if any (b)	Year End Balance (c)
1			
2			
3		Nothing to Report	
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39		Total	\$ -



**B-21. OTHER NONCURRENT ASSETS (Account 1410)**

1. Identify and report below balances at end of year for each noncurrent asset included in account 1410.

Line No.	Account No. (a)	Description (b)	Year End Balance (c)
1	400	Pension Asset	\$ 1,705
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39		Total	\$ 1,705

**B-22. DEFERRED CHARGES (Accounts 1438, 1439)**

1. Respondents shall disclose in separate sections for Accounts 1438 and 1439, the amounts deferred for each item amounting individually to \$500 or more.
2. Any balancing amount applicable to each account shall be shown on the line Aggregate of All Other Items, which is the line immediately preceding the total line for each account.

Line No.	Description of Item (a)	Amount at end of the Year (b)
1	Engineering Planned Orders	\$ 2,323
2	Deferred Maintenance and Retirements	\$ (3,600)
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18	Aggregate of All Other Items	
19		
20	<b>Total</b>	<b>\$ (1,277)</b>
21	Account 1439	
22	SAB 101 Deferral - Long Term	\$ 30
23		
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38	Aggregate of All Other Items	\$ (2,456)
39		
40	<b>Total</b>	<b>\$ (2,426)</b>

**B-23. UNAMORTIZED DEBT ISSUANCE EXPENSE (Account 1407)**

1. Report under applicable subheading the particulars of Unamortized Issuance Expense.
2. Show premium amount by enclosure in parentheses.
3. In column (b) show the principal amount of bonds or other long term debt original issued.
4. In column (c) show the expense, associated with the issuance and sale of evidence of debt.
5. Explain any debits and credits other than amortization debited to Account 7530, Amortization of Debt Issuance Expense.

Line No.	Designation of Long Term Debt (a)	Principal Amount of Securities (b)	Total debt Issuance Expense (c)	AMORTIZATION PERIOD		Balance Beginning of Year (f)	Debits During Year (g)	Charged to Account 7530 (h)	Balance end of Year (i)
				From (d)	To (e)				
1	N/A								\$ -
2									\$ -
3									\$ -
4									\$ -
5									\$ -
6									\$ -
7									\$ -
8									\$ -
9									\$ -
10									\$ -
11									\$ -
12									\$ -
13									\$ -
14									\$ -
15									\$ -
16									\$ -
17									\$ -
18	TOTALS	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -

**B-24. LONG-TERM DEBT (Accounts 4210, 4260 AND 4270)**

1. Respondent shall disclose in account number order in column (a) a description of the long-term obligation, including those maturing in the coming year.
2. In column (b), (c), and (d), respectively, respondents shall enter the nominal date of issue, the date of maturity and the face amount outstanding.
3. In column (c), respondent shall enter the amount of unamortized premium or discount.
4. In column (f) and (g), respectively, the respondents shall enter the state rate and the yield rate.
5. In column (h) and (i), respectively, respondents shall enter the current and long-term portions reduced or increased by any unamortized discount or premium as of the close of the calendar year and subtotaled.
6. In column (j) enter the amount of interest charged to account 7510 for each obligation.

Line No.	Description of Obligation (a)	Nominal Date of Issue (b)	Date of Maturity (c)	Face Amount Outstanding (d)	Unamortized Premium or Discount (e)	Stated Rate (f)	Yield Rate (g)	Short-Term Portion (h)	Long-Term Portion (i)	Account 7510 Interest on Funded Debt (j)
1				\$ -		0.00%	0.00%			
2	N/A									
3	Please refer to Form 10K filed on March 31, 2011, which can be found at the following website:									
4	<a href="http://phx.corporate-ir.net/phoenix.zhtml?c=122010&amp;p=irol-sec">http://phx.corporate-ir.net/phoenix.zhtml?c=122010&amp;p=irol-sec</a>									
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										
15										
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										
26										
27										
28	Total			\$ -	\$ -			\$ -	\$ -	\$ -

**B-25. NOTES PAYABLE (Account 4020)**

1. In column (a) respondents shall list name of creditor, specify whether non affiliate or affiliate.
2. In column (b) describe type of indebtedness, notes, draft and other evidences of indebtedness.
3. In column (c), (d), (e) and (f) respectively, respondents shall enter the date of issue, date of maturity, amount at end of year and the interest rate per annum.
4. In column (g) indicate the amount of interest charged to account 7540 for each transaction.

Line No.	Name of Creditor (a)	Description of Transaction (b)	Date of Issue (c)	Date of Maturity (d)	Amount at End of the Year (e)	Interest Rate Per Annum (f)	Interest Expense Acct 7540 (g)
1	N/A				\$ -		
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19	Aggregate of all other items					XXX	
20	Total				\$ -	XXX	\$ -

**B-26. ACCOUNTS PAYABLE (Accounts 4010, 4120 and 4130)**

In separate sections of column (a) for payables to affiliates and for other accounts payable, respondents shall identify in the respective sections the name of each affiliate creditor, and the name of each other creditor with the ten largest payables in excess of \$10,000.

Line No.	Description of Item (a)	Amount at end of the Year (b)
<b>Account 4010 Accounts Payable</b>		
1	InterCompany	\$ (141,567)
2		
3		
4		
5		
6		
7		
8		
9		
10	Aggregate of all other items	\$ 46,992
		\$ (94,575)
<b>Account 4120 Other Accrued Liabilities</b>		
11	SAB Short Term	\$ 1,745
12		
13		
14		
15		
16		
17		
18		
19		
20	Aggregate of all other items	
	<b>Total</b>	\$ 1,745
<b>Account 4130 Other Current Liabilities</b>		
21	Special projects Billing	\$ 340
22	CABS TBR Reserves	\$ 1,371
23	Employee Benefits Other	\$ 731
24	Advanced Billing	\$ 9,900
25		
26		
27		
28		
29		
30		\$ 0
	<b>Total</b>	\$ 12,342

**B-29. OTHER LONG-TERM LIABILITIES (Account 4310)**

1. Respondents shall disclose the data for each item in the account amounting individually to \$10,000 or more.

2. Respondents shall disclose remaining amounts in the aggregate.

Line No.	Description of Item (a)	Amount at End of the Year (b)
1	Accrued Pension Obligation	\$ 29,075
2	Accrued Operating Rents	\$ 78
3	Post Retirement Medical - Management	\$ 2,447
4	Post Retirement Medical - Associates	\$ 111,759
5	Post Retirement Medical - NH Trust	\$ (214)
6		
7		
8		
9		
10		
11		
12		
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40		
41		
42		
43		
44		
45	Aggregate of All Other Items	\$ 41
46	<b>Total</b>	<b>\$ 143,187</b>

**B-30A. OTHER DEFERRED CREDITS (Accounts 4360)**

1. Respondents shall disclose the data for each item in the account amounting individually to \$10,000 or more.
2. Respondents shall disclose remaining amounts in the aggregate.

Line No.	Description of Item (a)	Amount at End of the Year (b)
1	Deferred Tax Regulatory Adjustment Net	\$ (1,852)
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
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31		
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35		
36		
37		
38		
39		
40		
41		
42		
43		
44	Aggregate of Balances in Clearing Accounts not Itemized Above	
45	Aggregate of All Other Items	
46	<b>Total</b>	<b>\$ (1,852)</b>



**B-30B. NET DEFERRED OPERATING INCOME TAXES (Accounts 4100 and 4340)**  
**FairPoint-New Hampshire \$(000)**

1. In column (b) respondents shall provide the beginning balance for the year for each of the line items in column (a).
2. In columns (c) and (d) respondents shall provide the account numbers and amounts, respectively for current year deferrals.
3. In column (e) respondents shall provide the amounts for the current year amortizations.
4. In column (f) respondents shall provide the adjustments debits or (credit) made to the items in column (a) if the adjustment amounts to \$10,000 or more. Each adjustment shall also be explained at the bottom of this schedule.
5. In column (g) respondents shall provide the ending balance for the year.

Line No.	Particulars (a)	Balance at Beginning of Year (b)	Account (c)	Current Year Accrual (d)	Current Year Amortization (e)	Adjustments Debit or (Credit) (f)	Balance at End of Year (g)
	<b>PROPERTY RELATED</b>						
	<b>NET CURRENT OPERATING INCOME TAXES (Account 4100)</b>						
	Provision for Deferred Operating Income Taxes-Net						
1	Federal Income Taxes	\$ -					\$ -
2	State and Local Income Taxes	\$ -					\$ -
3	Total Net Current Operating Income Taxes (Account 4100)	\$ -	7250	\$ -	\$ -	\$ -	\$ -
	<b>NET NON-CURRENT OPERATING INCOME TAXES (Account 4340)</b>						
	Provision for Deferred Operating Income Taxes-Net						
4	Federal Income Taxes	\$ 9,656		\$ (16,662)		\$ (4,662)	\$ (2,344)
5	State and Local Income Taxes	\$ 1,059		\$ (4,534)		\$ (1,286)	\$ (2,189)
6	Total Net Non-Current Operating Income Taxes (Account 4340)	\$ 10,715	7250	\$ (21,196)	\$ -	\$ (5,948)	\$ (4,533)
7	<b>TOTAL PROPERTY RELATED DEFERRED OPERATING INCOME TAXES</b>	\$ 10,715		\$ (21,196)	\$ -	\$ (5,948)	\$ (4,533)
	<b>NONPROPERTY RELATED</b>						
	<b>NET CURRENT OPERATING INCOME TAXES (Account 4100)</b>						
	Provision for Deferred Operating Income Taxes-Net						
8	Federal Income Taxes	\$ (45,428)		\$ (3,653)		\$ 5,678	\$ (54,759)
9	State and Local Income Taxes	\$ (15,892)		\$ (969)		\$ 1,461	\$ (18,322)
10	Total Net Current Operating Income Taxes (Account 4100)	\$ (61,320)	7250	\$ (4,622)	\$ -	\$ 7,140	\$ (73,081.70)
	<b>NET NON-CURRENT OPERATING INCOME TAXES (Account 4340)</b>						
	Provision for Deferred Operating Income Taxes-Net						
11	Federal Income Taxes	\$ (19,787)				\$ (1,526)	\$ (18,261)
12	State and Local Income Taxes	\$ (1,596)				\$ (222)	\$ (1,374)
13	Total Net Non-Current Operating Income Taxes (Account 4340)	\$ (21,383)	7250	\$ -	\$ -	\$ (1,748)	\$ (19,635)
14	<b>TOTAL NONPROPERTY RELATED DEFERRED OPERATING INCOME TAXES</b>	\$ (82,703)		\$ (4,622)	\$ -	\$ 5,391	\$ (92,716)
15	<b>TOTAL DEFERRED OPERATING INCOME TAXES</b>	\$ (71,988)		\$ (25,818)	\$ -	\$ (557)	\$ (97,249)

**B-30C. NET DEFERRED NON-OPERATING INCOME TAXES (Accounts 4110 and 4350)**  
**FairPoint-New Hampshire \$(000)**

1. In column (b) respondents shall provide the beginning balance for the year for each of the line items in column (a).
2. In columns (c) and (d) respondents shall provide the account numbers and amounts, respectively for current year deferrals.
3. In column (e) respondents shall provide the amounts for the current year amortizations.
4. In column (f) respondents shall provide the adjustments debits or (credit) made to the items in column (a) if the adjustment amounts to \$10,000 or more. Each adjustment shall also be explained at the bottom of this schedule.
5. In column (g) respondents shall provide the ending balance for the year.

Line No.	Particulars (a)	Balance at Beginning of Year (b)	Account (c)	Current Year Accrual (d)	Current Year Amortization (e)	Adjustments Debit or (Credit) (f)	Balance at End of Year (g)
	<b>PROPERTY RELATED</b>						
	<b>NET CURRENT NON-OPERATING INCOME TAXES (Account 4110)</b>	\$ -		\$ -	\$ -	\$ -	\$ -
	Provision for Deferred Non-Operating Income Taxes-Net						
1	Federal Income Taxes		7450				\$ -
2	State and Local Income Taxes		7450				\$ -
	Deferred Income Tax Effect of Extraordinary Items-Net						
3	Federal Income Taxes		7640				\$ -
4	State and Local Income Taxes		7640				\$ -
5	Total Net Current Non-Operating Income Taxes (Account 4110)	\$ -		\$ -	\$ -	\$ -	\$ -
	<b>NET NONCURRENT NON-OPERATING INCOME TAXES (Account 4350)</b>						
	Provision for Deferred Non-Operating Income Taxes-Net						
6	Federal Income Taxes		7450				\$ -
7	State and Local Income Taxes		7450				\$ -
	Deferred Income Tax Effect of Extraordinary Items-Net						
8	Federal Income Taxes		7640				\$ -
9	State and Local Income Taxes		7640				\$ -
10	Total Net Noncurrent Non-Operating Income Taxes (Account 4350)	\$ -		\$ -	\$ -	\$ -	\$ -
11	<b>TOTAL PROPERTY RELATED DEFERRED NON-OPERATING INCOME TAXES</b>	\$ -		\$ -	\$ -	\$ -	\$ -

**B-30C. NET DEFERRED NON-OPERATING INCOME TAXES (Accounts 4110 and 4350) (continued)**  
**FairPoint-New Hampshire \$(000)**

Line No.	Particulars (a)	Balance at Beginning of Year (b)	Account (c)	Current Year Accrual (d)	Current Year Amortization (e)	Adjustments Debit or (Credit) (f)	Balance at End of Year (g)
	<b>NONPROPERTY RELATED</b>						
	<b>NET CURRENT NON-OPERATING INCOME TAXES (Account 4110)</b>	\$ -		\$ -	\$ -	\$ -	\$ -
	Provision for Deferred Non-Operating Income Taxes-Net						
12	Federal Income Taxes		7450				\$ -
13	State and Local Income Taxes		7450				\$ -
	Deferred Income Tax Effect of Extraordinary Items-Net						
14	Federal Income Taxes	\$ -	7640				\$ -
15	State and Local Income Taxes	\$ -	7640				\$ -
16	Total Net Current Non-Operating Income Taxes (Account 4110)			\$ -	\$ -	\$ -	\$ -
	<b>NET NONCURRENT NON-OPERATING INCOME TAXES (Account 4350)</b>						
	Provision for Deferred Non-Operating Income Taxes-Net						
17	Federal Income Taxes	\$ 236	7450				\$ 236
18	State and Local Income Taxes	\$ (142)	7450				\$ (142)
	Deferred Income Tax Effect of Extraordinary Items-Net						
19	Federal Income Taxes	\$ -	7640				\$ -
20	State and Local Income Taxes	\$ -	7640				\$ -
21	Total Net Noncurrent Non-Operating Income Taxes (Account 4350)	\$ 94		\$ -	\$ -	\$ -	\$ 94
22	<b>TOTAL NONPROPERTY RELATED DEFERRED NON-OPERATING INCOME TAXES</b>	\$ 94		\$ -	\$ -	\$ -	\$ 94

**RESERVED**

**B-31. RETAINED EARNINGS (Account 4550) \***

1. List all reserves or appropriations of retained earnings and provide an explanation for any charges that have taken place in these reserves.

Line No.	(a)	Amount at End of Year (b)
1	Retained Earnings - <u>Reserved</u> - Balance January 1,	
2	Current Year Changes	
3	Retained Earnings - <u>Reserved</u> - Balance December 31,	\$ -
4		
5	Retained Earnings - <u>Unreserved</u>	
6	Balance January 1	\$ 479,736
7	Net Income From Schedule B-11	
8	Other Increases (Itemize)	
9	Total Increases to Retained Earnings	\$ -
10	Decreases to Unreserved Retained Earnings	
11	Net Loss From Schedule B-11	\$ 67,518
12	Dividends Paid and Declared (Schedule B-32)	\$ -
13	Other Decreases (Itemize)	\$ 27,674
14	Total Decreases to Retained Earnings	\$ 95,192
15	Balance December 31 <u>Unreserved</u> Retained Earnings	\$ 384,544
16	Balance all Retained Earnings December 31, 2010	\$ 384,544

\* Please refer to Form 10K filed on March 31, 2011, which can be found at the following website:

<http://phx.corporate-ir.net/phoenix.zhtml?c=122010&p=irol-sec>

**B-32. DIVIDENDS DECLARED (Account 4560)**

1. If any dividend was payable other than cash, give complete details in a note.

Line No.	Class of Stock (a)	Date Declared (b)	Date Payable (Paid) (c)	Number of Shares on Which Declared (d)	Dividend Per Share (e)	Amount of Dividends Declared (Paid) (f)
1	Dividends Paid:					
2						
3						
4						
5						
6	Total Dividends Paid					\$ -
7	Dividends Declared					
8						
9						
10	Total Dividends Declared					\$ -
11	Total Dividends Paid					
12	and Declared For Year					
13	(To Schedule B-31)					
14	Total					\$ -

\* Please refer to Form 10K filed on March 31, 2011, which can be found at the following website:

<http://phx.corporate-ir.net/phoenix.zhtml?c=122010&p=irol-sec>

**B-33. CAPITAL STOCK, ADDITIONAL PAID-IN-CAPITAL AND TREASURY STOCK (Accounts 4510.1, 4510.2, 4520, 4530.1, 4530.2)**

1. Beginning with common stock, respondents shall enter the class of stock and a description of any pertinent details such as differences in voting rights, preferences as to dividends or assets, pledges, etc.
2. Respondents shall provide the information specified in column headings (b) through (h) and note any other pertinent information at the bottom of the schedule.

Line No.	Class and Description of Capital (a)	Par or Stated Value Amount (b)	Number of Shares Authorized (c)	Amount of Stock Issued and Outstanding (d)	Additional Paid In Capital Account 4520 (e)	Total (Col. (d)&(e)) (f)	Number of Shares of Treasury Stock (g)	Amount in Treasury Stock Account Account 4530.1 & 4530.2 (h)
1					\$ (5,175)	\$ (5,175)		
2						\$ -		
3						\$ -		
4						\$ -		
5						\$ -		
6						\$ -		
7						\$ -		
8						\$ -		
9						\$ -		
10						\$ -		
11						\$ -		
12						\$ -		
13						\$ -		
14						\$ -		
15						\$ -		
16						\$ -		
17						\$ -		
18						\$ -		
19						\$ -		
20	<b>Total</b>	\$ -		\$ -	\$ (5,175)	\$ (5,175)		\$ -

\* Please refer to Form 10K filed on March 31, 2011, which can be found at the following website:

<http://phx.corporate-ir.net/phoenix.zhtml?c=122010&p=irol-sec>

I-34. OPERATING REVENUES FairPoint-New Hampshire \$(000)			
Line No.	Item	Amount for the Current Year (b)	Increase Over Preceding Year (c)
<b>LOCAL NETWORK REVENUES</b>			
1	5001 Basic Area Revenue	\$ 69,914	\$ (1,663)
2	5002 Optional Extended Area Revenue	\$ 329	\$ -
3	5003 Cellular Mobile Revenue	\$ 2,445	\$ (631)
4	5004 Other Mobile Services Revenue	\$ -	\$ -
5	5010 Public Telephone Revenue	\$ -	\$ -
6	5040 Local Private Line Revenue	\$ 7,863	\$ (1,123)
7	5050 Customer Premises Revenue	\$ -	\$ -
8	5060 Other Local Exchange Revenue	\$ 20,714	\$ (8,498)
9	Total Local Network Services Revenues	\$ 101,265	\$ (11,914)
<b>NETWORK ACCESS SERVICES REVENUES</b>			
10	5081 End User Revenue	\$ 25,547	\$ (5,374)
11	5082 Switched Access Revenue	\$ 21,903	\$ (3,128)
12	5083 Special Access Revenue	\$ 91,991	\$ (6,167)
13	5084 State Access Revenue	\$ -	\$ -
14	Total Network Access Services Revenue	\$ 139,441	\$ (14,669)
<b>LONG DISTANCE NETWORK SERVICES REVENUES</b>			
15	5100 Long Distance Message Revenue	\$ 15,452	\$ (6,748)
16	5120 Long Distance Private Network Revenue	\$ -	\$ -
17	5160 Other Long Distance Revenue	\$ -	\$ -
18	5169 Other Long Distance Revenue Settlements	\$ -	\$ -
19	Total Long Distance Network Services Revenues	\$ 15,452	\$ (6,748)
<b>MISCELLANEOUS REVENUES</b>			
20	5230 Directory Revenue	\$ 1,707	\$ (325)
21	5240 Rent Revenue	\$ 22,252	\$ (1,239)
22	5250 Corporate Operations Revenue	\$ -	\$ -
23	5260 Miscellaneous Revenue	\$ 3,890	\$ 1,211
24	5270 Carrier Billing and Collection Revenue	\$ 525	\$ (341)
25	Total Miscellaneous Revenues	\$ 28,375	\$ (694)
	5280 Nonregulated Revenue	\$ 9,594.577	\$ 1,128
<b>UNCOLLECTIBLE REVENUES</b>			
26	5301 Uncollectible Revenue - Telecommunications	\$ -	\$ -
27	5302 Uncollectible Revenue - Other	\$ -	\$ -
28	Total Uncollectible Revenues	\$ 949	\$ (20,850)
29	TOTAL Operating Revenues	\$ 293,177	\$ (12,047)



**I-34A. INCREASE OR DECREASE IN OPERATING REVENUES**

Give explanation of all operating revenue accounts, over \$500, that have increased or decreased 10% or more over the prior year.

5003-Decrease in usage revenues

5040-Decrease in Digital and other private line revenues

5060-Decrease in access lines,calling features and directory assistance

5081-Decrease in access lines and related subscriber line charges

5082-Decrease in switched access volumes

5100-Decrease in access lines, customers and usage

5230-Decrease in Directory Listings

5260-Increase in construction billing

5280-Increase in nonregulated installation and maintenance

5300- Decrease in prior year reserve for uncollectibles

I-35. OPERATING EXPENSES FairPoint-New Hampshire \$(000)			
Line No.	Item (a)	Amount for the Current Year (b)	Increase Over Preceding Year (c)
<b>PLANT SPECIFIC OPERATIONS EXPENSES</b>			
1	6112 Motor Vehicle Expense	\$ 573	\$ 672
2	6113 Aircraft Expense	\$ -	\$ (0)
3	6114 Special Purpose Vehicle Expense	\$ 96	\$ 96
4	6115 Garage Work Equipment Expense	\$ -	\$ -
5	6116 Other Work Equipment Expense	\$ -	\$ -
6	6121 Land and Building Expense	\$ 35,246	\$ 2,886
7	6122 Furniture and Artworks Expense	\$ 122	\$ 47
8	6123 Office Equipment Expense	\$ 50	\$ (518)
9	6124 General Purpose Computers Expense	\$ 6,814	\$ (1,638)
10	6211 Analog Electronic Expense	\$ 1	\$ (16)
11	6212 Digital Electronic Expense	\$ 13,195	\$ 3,008
12	6215 Electro-Mechanical Expense	\$ -	\$ -
13	6220 Operators System Expense	\$ 412	\$ (519)
14	6230 Central Office Transmission Expense	\$ 5,974	\$ 2,920
15	6311 Station Apparatus Expense	\$ -	\$ (0)
16	6341 Large Private Branch Exchange Expense	\$ -	\$ -
17	6351 Public Telephone Terminal Equipment Expense	\$ 1,154	\$ 362
18	6362 Other Terminal Equipment Expense	\$ 2,507	\$ 681
19	6411 Pole Expense	\$ 8,374	\$ 6,350
20	6421 Aerial Cable Expense	\$ 55,010	\$ 15,082
21	6422 Underground Cable Expense	\$ 4,862	\$ 510
22	6423 Buried Cable Expense	\$ 1,192	\$ 294
23	6424 Submarine Cable Expense	\$ 3	\$ 1
24	6426 Intrabuilding Network Cable Expense	\$ 6	\$ 4
25	6431 Aerial Wire Expense	\$ 2	\$ 2
26	6441 Conduit Systems Expense	\$ 1,063	\$ 237
27	Total Plant Specific Operations Expense	\$ 136,655	\$ 30,462
<b>PLANT NONSPECIFIC OPERATIONS EXPENSE</b>			
28	6511 Property Held for Future Telecommunications Use Expense	\$ 1	\$ (1)
29	6512 Provisioning Expense	\$ 101	\$ (75)
30	6530 Network Operations Expense	\$ 45,525	\$ (2,628)
31	6540 Access Expense	\$ 13,602	\$ 320
32	6561 Depreciation Expense-Telecommunications Plant in Service	\$ 126,187	\$ (29,867)
33	6562 Depreciation Expense-Property Held for Future Telecommunications Use	\$ -	\$ -
34	6563.1 Amortization Expense-Capital Leases		
35	6563.2 Amortization Expense-Leaseholds	\$ 90	\$ 13
36	6564 Amortization Expense-Intangible	\$ 1,790	\$ (289)
37	6565 Amortization Expense-Other	\$ -	\$ -
38	Total Plant Nonspecific Operations Expense	\$ 187,296	\$ (32,527)
<b>CUSTOMER OPERATIONS EXPENSE</b>			
39	6610 Marketing	\$ 8,219	\$ 544
40	6620 Service	\$ 23,052	\$ (2,078)
41	Total Customer Operations Expense	\$ 31,271	\$ (1,535)
<b>CORPORATE OPERATIONS EXPENSE</b>			
42	6710 Executive and Planning	\$ 0	\$ -
43	6720 General and Administrative	\$ 44,272	\$ (24,575)
44	6790 Provision for Uncollectible Notes Receivable	\$ -	\$ -
45	Total Corporate Operations Expense	\$ 44,272	\$ (24,575)
46	TOTAL Operating Expense	\$ 399,495	\$ (28,174)

**I-35A. INCREASE OR DECREASE IN OPERATING EXPENSES**

Give explanation of all operating expense accounts, over \$500, that have increased or decreased 10% or more over the prior year.

The 2010 Plant Specific Operation Accounts include a more representative amount of benefit related costs than in 2009. Therefore these costs generally increased compared to 2009.

6112-Increase in uncleared fuel and maintenance costs

6124-Decrease in consulting costs

6212-Increased wage and benefit costs

6220-Decrease in service company allocated costs

6230-Increased wage and benefit costs

6351-Increased wage and benefit costs

6362-Increased benefit and allocated costs

6411-Increased repair and maintenance, tree trimming, and wage and benefit costs

6421-Increased repair and maintenance, wage, benefit and motor vehicle and other clearing costs

6422-Increased repair and maintenance, wage, benefit and motor vehicle and other clearing costs

6423-Increased repair and maintenance, wage, benefit and motor vehicle and other clearing costs

6441-Increased wage, benefit and relocation costs

6561-Decrease primarily due to Digital Switch investment being fully depreciated during 2010

6620-Increase in product management costs

6623-Decrease in amortized contract costs

6700-Decrease in consulting, wage and benefit and service company allocations

<b>I-35B. CUSTOMER OPERATIONS EXPENSE (Account 6610 and 6620)</b> <b>CORPORATE OPERATIONS EXPENSE (Account 6710 and 6720)</b> <b>FairPoint-New Hampshire \$(000)</b>			
Line No.	Item (a)	Amount for the Current Year (b)	Increase Over Preceding Year (c)
	<b>Marketing</b>		
1	6611 Product Management	\$ 6,857	\$ 183
2	6612 Sales	\$ -	\$ -
3	6613 Product Advertising	\$ 1,362	\$ 361
4	Total Marketing Expense-Account 6610	\$ 8,219	\$ 544
	<b>Services</b>		
5	6621 Call Completion Services	\$ 925	\$ (96)
6	6622 Number Services	\$ 1,258	\$ (141)
7	6623 Customer Services	\$ 20,870	\$ (1,842)
8	Total Service-Account 6620	\$ 23,052	\$ (2,078)
	<b>CORPORATE OPERATIONS EXPENSE</b>		
	<b>Executive and Planning</b>		
9	6711 Executive	\$ -	\$ -
10	6712 Planning	\$ 0	\$ -
11	Total Executive and Planning-Account 6710	\$ 0	\$ -
	<b>General and Administrative</b>		
12	6721 Accounting and Finance		\$ -
13	6722 External Relations		\$ -
14	6723 Human Resources		\$ -
15	6724 Information Management		\$ -
16	6725 Legal		\$ -
17	6726 Procurement		\$ -
18	6727 Research and Development		\$ -
19	6728 Other General and Administrative	\$ 44,272	\$ (24,575)
20	Total General and Administrative-Account 6720	\$ 44,272	\$ (24,575)

I-36A. OTHER OPERATING TAXES (Account 7240) FairPoint-New Hampshire \$(000)								
Line No.	Name of Government (a)	TYPE OF TAX						Total (h)
		(b)	(c)	(d)	(e)	(f)	(g)	
1	U.S. GOVERNMENT							\$ -
2								\$ -
3	Service Taxes	\$ 997						\$ 997
4	State PUC Assessment		\$ 1,069					\$ 1,069
5	Property Taxes:			\$ 1,781				\$ 1,781
6								\$ -
7								\$ -
8								\$ -
9								\$ -
10								\$ -
11	Operating Tax - All Other							\$ -
12								\$ -
13								\$ -
14								\$ -
15								\$ -
16								\$ -
17								\$ -
18								\$ -
19								\$ -
20	<b>Total</b>	\$ 997	\$ 1,069	\$ 1,781	\$ -	\$ -	\$ -	\$ 3,847
21	Billed by Others	\$ 0						\$ 0
22	Billed to Others							\$ -
23	Charged to Construction							\$ -
24								\$ -
25								\$ -
27								\$ -
28								\$ -
29								\$ -
30								\$ -
31								\$ -
32								\$ -
33	<b>Total</b>	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0

**I-36B. PREPAID TAXES AND TAX ACCRUALS (account 1300, 4070 and 4080)****FairPoint-New Hampshire \$(000)**

1. Respondents shall disclose in column (b) the amount of prepaid taxes and in column (c) the amount of tax accruals at the beginning of the year and in column (d) other taxes accrued.
2. In column (d) respondents shall list the accounts charged and in column (e) the amount of taxes accrued during the year.
3. In column (f) respondents shall disclose the amount of taxes paid and in column (g) the adjustments with an explanation for each adjustment amounting to \$25,000 or more.
4. In succeeding columns, respondents shall disclose the balance at the end of the year for the prepaid taxes, income tax accruals and other taxes accrued.

Line No.	Particulars (a)	Balance at Beginning of the Year		Taxes Accrued During the Year		Taxes Paid During the Year (f)	Adjustments Debit or (Credit) (g)	Balance at End of the Year	
		Prepaid Taxes (Acct. 1300) (b)	Tax Accruals (Accts 4070 & 4080) (c)	Acct. Charged. (d)	Amount (e)			Prepaid Taxes (Acct. 1300) (h)	Tax Accruals (Accts 4070 & 4080) (i)
1	Prepaid Taxes	\$ -		1300				\$ -	
2	Income Taxes Accrued		\$ -	4070		\$ 18,589			\$ 18,589
3	Other Taxes Accrued			4080		\$ 467			\$ 467
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28									
29									
30									
31									
32									
33	<b>Total</b>	\$ -	\$ -		\$ -	\$ 19,056	\$ -	\$ -	\$ 19,056

**I-36C. NONOPERATING TAXES**  
**FairPoint-New Hampshire \$(000)**

Line No.	Description of Item (a)	Total	Federal	State	Local
1	Account 7410 Nonoperating Investment Tax Credits-Net	\$ -			
2	Account 7420 Nonoperating Federal Income Tax	\$ -			
3	Account 7430 Nonoperating State and Local Income Taxes	\$ -		\$ -	
4	Account 7440 Nonoperating Other Taxes	\$ -			
5					
6					
7					
8					
9					
10	Account 7450 Provision for Deferred Nonoperating Income Taxes-Net	\$ -	\$ -	\$ -	
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36	<b>Total</b>	\$ -	\$ -	\$ -	\$ -

**I-36D. EXTRAORDINARY ITEMS (Accounts 7610, 7620, 7630, 7640)****FairPoint-New Hampshire \$(000)**

1. Give below a brief description of each item included in accounts 7610, Extraordinary Income Credits and 7620, Extraordinary Income Charges.
2. Give reference to Commission approval, including date of approval for extraordinary treatment of any item.
3. The Income tax effects relating to each extraordinary item should be listed in Column (c) and Column (d).

Line No.	Description of Item (a)	Gross Amount (b)	Account 7630 Current Income Tax Effect (c)	Account 7640 Provision for Deferred Income Tax Effect (d)
1	Account 7610 Extraordinary Income Credits	\$ -		
2				
3	Nothing to Report			
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15	<b>TOTALS</b>	\$ -	\$ -	\$ -
16	Account 7620 Extraordinary Income Charges	\$ -		
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30	<b>TOTALS</b>	\$ -	\$ -	\$ -
31	<b>Net Extraordinary Items</b>	\$ -	\$ -	\$ -



**I-37. NONOPERATING INCOME AND EXPENSE (Account 7300)**  
**FairPoint-New Hampshire \$(000)**

Line No.	Item (a)	Amount for the Current Year (b)	Increase Over Preceding Year (c)
1	7310 Dividend Income		\$ -
2	7320 Interest Income	\$ -	\$ -
3	7330 Income From Sinking and Other Funds	\$ -	\$ -
4	7340 Allowance for Funds Used During Construction	\$ 3	\$ (565)
5	7350 Gains or Losses for the Disposition of Certain Property	\$ 6,317	\$ 6,391
6	7355 Equity in Earnings of Affiliated Companies		\$ -
7	7360 Other Nonoperating Income	\$ (5,246)	\$ (1,307)
8	7370 Special Charges	\$ 187	\$ 384
9	Total Nonoperating Income and Expenses	\$ 1,261	\$ 4,903

**I-38. OTHER OPERATING INCOME AND EXPENSE (Account 7100)**  
**FairPoint-New Hampshire \$(000)**

Line No.	Item (a)	Amount for the Current Year (b)	Increase Over Preceding Year (c)
1	7110 Income from Custom Work	\$ -	\$ -
2	7130 Return from Nonregulated Use of Regulated Facilities		\$ -
3	7140 Gains and Losses from Foreign Exchange		\$ -
4	7150 Gains and Losses from the Disposition of Land and Artwork	\$ -	\$ -
5	7160 Other Operating Gains and Losses	\$ (599)	\$ (657)
6	Total Other Operating Income and Expenses	\$ (599)	\$ (657)

\$ (Actuals)

**I-39. SPECIAL EXPENSES ATTRIBUTABLE TO FORMAL REGULATORY CASES**

1. Show, to the extent indicated by the following instructions and columnar captions, the expenses incurred during the year in connection with formal cases before Federal, State and other regulatory commissions, and in cases in which such a commission is a party, including to the same extent, the cost of defense and prosecution of petitions and complaints presented to such commissions and the cost of valuations, inventories, and appraisals of plant made for rate-case purposes and those taken in compliance with State and other regulatory authorities.
2. Expenses in connection with the procurement of franchises, issuance of capital stock and funded debt, and the expenses of securing certificates of convenience and necessity shall not be included in this schedule.
3. Give in column (a) a complete description of the regulation, hearing, or case that occasioned the items reported, including its number or other identification and the name of the regulatory commission concerned.
4. Column (b) shall include special assessments by regulatory commissions pertaining to the proceedings reported. General assessments by such commissions shall not be included in this schedule.
5. Column (c) shall include amounts such as fees, retainers, and expenses (excepting minor expenses not readily separable) paid to attorneys, consultants, and others not carried on the payroll of respondent.
6. Column (d) shall include salaries and wages and readily associated expenses of employees that have been employed or retained in service by respondent solely or almost entirely because of one or more of the proceedings reported.
7. Total expenses reported in columns (b), (c) and (d) shall be reported in column (e).

Line No.	Description of Regulation or Case (a)	Special Assessments by Regulatory Commissions (b)	OTHER SPECIAL EXPENSES		Total Reported Expenses and Assessments (e)
			Fees, Retainers Expenses, and Other Billed Items (c)	Incremental Payroll Costs and Directly Associated Expenses (d)	
1	Information necessary to complete this schedule has not been maintained.				\$ -
2					\$ -
3					
4					
5					
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13					
13		Total	\$ -	\$ -	\$ -

**I-40. ADVERTISING****FairPoint-New Hampshire \$(000)**

1. Respondents shall disclose on line 1, the total amount charged to Account 6613, Product Advertising. Those costs shall include costs incurred in developing and implementing promotional strategies to stimulate the purchase of products and services.
2. Respondents shall disclose on line 2 the total amount of external relations expenditures to include cost to maintain relations with the government, regulators, other companies and the general public.
3. On line 3 respondents shall disclose the total costs incurred that are typically given special regulatory scrutiny for ratemaking purposes. These costs are presumed to be excluded from the cost of service in setting rates.

Line No.	Account No. (a)	Account Title (b)	Amount During the Year (c)
1	6613	Product Advertising	\$ 1,362
2	6722	External Relations	\$ -
3	7370	Special Charges	
		Other (Specify):	
4			
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37			
38			
39		<b>Total</b>	<b>\$ 1,362</b>

**I-41. GENERAL SERVICES AND LICENSES****FairPoint-New Hampshire \$(000)**

1. Respondents shall enter in column (a) the name of the affiliate to whom respondents paid \$10,000 or more for services received under a license agreement, a general service contract, or other arrangement providing for the furnishing of general account, engineering,
2. Respondents shall describe in column (b) the type of service provided.

Line No.	Name of Affiliate (a)	Service Provided (b)	Amount (c)
1		Billing associated with the provision of	\$ -
2	FairPoint Communications Inc	Centralized Shared Services including	\$ 30,249
3		Executive, Legal, Finance, Public Policy,	
4	FairPoint Logistics	Strategic Planning, Human Resources,	\$ 97,309
5		Information Systems and Technology,	
6		Marketing, Sales, Customer Services,	
7		Purchasing, Logistics and Supply Chain	
8		systems and processes.	
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41			
42	Aggregate of All Other Amounts		
43		<b>Total</b>	<b>\$ 127,558</b>

**I-42. MEMBERSHIPS FEES AND DUES**  
**FairPoint-New Hampshire \$(000)**

1. Respondents shall disclose in column (b) the number of organizations in column (c) the number of memberships and in column (d) amount paid for membership fees and dues for each line item in column (a).
2. Respondents shall specify in column (a) any other type of organization not provided for elsewhere on this schedule.

Line No.	Particulars (a)	NUMBER OF		Amount (d)
		Organi- zations (b)	Member- ships (c)	
	<b>EXPENDITURES CHARGED TO OPERATING EXPENSES</b>			
1	Associations of Telecommunications Companies,			
2	Trade, Technical and Professional Associations and			
3	Other Organizations (specify type):			
4				
5				
6				
7				
8				
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12				
13				
14				
15	<b>Total</b>	-	-	\$ -
16	<b>EXPENDITURES CHARGED TO SPECIAL CHARGES (ACCOUNT 7370)</b>			
17	Social and Athletic Clubs			
18	Service Clubs (Rotary, Kiwanis, etc.)			
19	Lobbying			\$ -
20	Charitable Contributions			\$ 150,497
21	Membership Fees			\$ 36,789
22	Penalties & Fines			
23	Abandoned Construction Projects			\$ -
24	Other (specify type):			\$ -
25	Higher Ed			
26	Telephone Pioneers			
27	All Other			
28				
29				
30				
31				
32				
33				
34				
35				
36				
37	<b>Total</b>	-	-	\$ 187,286

**I-43. DONATIONS OR PAYMENTS FOR SERVICES RENDERED BY PERSONS OTHER THAN EMPLOYEES**

1. Report for each service rendered (including materials furnished incidental to the service which are impracticable of separation) by recipient and in total the aggregate of all payments made during the year where the aggregate of all such payments to a recipient was \$5,000 or more including fees, retainers commissions, gifts, contributions, assessments, bonuses, subscriptions, allowances for expenses or any other form of payments for services or as donations. Payments to a recipient by two or more companies within a single system under a cost sharing or other joint arrangement shall be considered a single item for reporting in this schedule and shall be shown in the report of the principal company in the joint arrangement (as measured by gross operating revenues) with reference thereto in the reports of the other system companies in the joint arrangement.

Line No.	Name of Recipient (a)	Nature of Service (b)	Amount of Payment (c)
1	Please refer to the sheet in this file labeled "Payments".		
2			
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S-1. SWITCHES AND ACCESS LINES IN SERVICE					
Line No.	Description (a)	Total at End of Year			
		Electronic	Digital	Main Access Lines (1)	
		(b)	(c)	Analog (d)	Digital (e)
	<b>SWITCHES</b>				
1	Central Office Switches - List by exchange		26		
2	Remote Switches		101		
3	Carrier Systems				
	Total	0	127	336,609	
	<b>ACCESS LINES (1)</b>				
	<b><u>Access Lines In Service by Customer:</u></b>			<b>Total at End of Year</b>	
				<b>Analog</b>	<b>Digital</b>
				(b)	(c)
4	Residential Access Lines				
5	Multiparty				
6	Total Access Lines			196,301	
7	Business Access Lines:				
8	Single Party				
9	Basic Rate ISDN (2B+D)				
10	Primary Rate ISDN				
11	PBX Trunks				
12	Centrex-CO Line Count				
13	InWATS - Closed End				
14	Total Business Lines			113,234	
15	Other Access Lines				
16	Radio Common Carrier (RCC) and Company Mobile				
17	Switched Access - FGA FX/ONAL			2,246	
18	Public Pay Stations			24,828	
19	Other				
20	Total Other Access Lines			27,074	
21	Total Access Lines			336,609	

(1) The access lines reported are combined analog and digital switched access lines, including Official, Public and UNE-P. Private lines and Special Access lines are not included.

<b>S-2. OUTSIDE PLANT STATISTICS - DISTRIBUTION/FEEDER and INTEROFFICE (1)</b>		
Line No.	Description (a)	Total at End of Year (b)
1	Miles of Aerial Wire	0
	<b>Aerial Cable</b>	25,038
2	Miles of Sheath Copper	20,109
3	Miles of Wire in Cable	
4	Miles of Sheath Fiber	4,929
5	Miles of Fiber in Sheath	
	<b>Underground Cable</b>	2,429
6	Miles of Sheath Copper	1,570
7	Miles of Wire in Cable	
8	Miles of Sheath Fiber	859
9	Miles of Fiber in Sheath	
	<b>Buried Cable</b>	1,886
10	Miles of Sheath Copper	1,874
11	Miles of Wire in Cable	
12	Miles of Sheath Fiber	12
13	Miles of Fiber in Sheath	
	<b>Submarine Cable</b>	28
14	Miles of Sheath Copper	28
15	Miles of Wire in Cable	
16	Miles of Sheath Fiber	0
17	Miles of Fiber in Sheath	
	<b>Total Distribution/Feeder Cable and Interoffice Cable (2)</b>	29,392
18	Miles of Sheath - Copper	23,589
19	Miles of Sheath - Fiber	5,803
20	Fiber Miles in Sheath - Lit	
21	Fiber Miles in Sheath - Deployed (Lit & Dark)	
	<b>Poles and Underground Conduit</b>	
22	Number of Poles (Equivalents)	239,636
23	Underground Conduit- Trench Miles	681.97
24	Underground Conduit- Duct Miles	6,926

(1) Outside Plant Statistics reflect combined totals for Distribution/Feeder and Interoffice facilities.

(2) Total Distribution/Feeder and interoffice sheath miles includes sum of: aerial, underground, buried, submarine; plus intrabuilding cable.



<b>S-3. OUTSIDE PLANT STATISTICS - INTEROFFICE (1)</b>		
Line No.	Description (a)	Total at End of Year (b)
1	Miles of Aerial Wire	
	<b>Aerial Cable</b>	
2	Miles of Sheath Copper	
3	Miles of Wire in Cable	
4	Miles of Sheath Fiber	
5	Miles of Fiber in Sheath	
	<b>Underground Cable</b>	
6	Miles of Sheath Copper	
7	Miles of Wire in Cable	
8	Miles of Sheath Fiber	
9	Miles of Fiber in Sheath	
	<b>Buried Cable</b>	
10	Miles of Sheath Copper	
11	Miles of Wire in Cable	
12	Miles of Sheath Fiber	
13	Miles of Fiber in Sheath	
	<b>Submarine Cable</b>	
14	Miles of Sheath Copper	
15	Miles of Wire in Cable	
16	Miles of Sheath Fiber	
17	Miles of Fiber in Sheath	
	<b>Total Interoffice Cable</b>	
18	Miles of Sheath - Copper	
19	Miles of Sheath - Fiber	
20	Fiber Miles in Sheath - Lit	
21	Fiber Miles in Sheath - Deployed (Lit & Dark)	

(1) Outside Plant statistics for interoffice facilities are combined with Distribution/Feeder facilities and displayed on schedule S-2.

**S-4. PENSION COST \***

Line No.	Item	Current Year (b)	Previous Year (c)
	Associate Plan		
1	Accumulated Benefit Obligation	\$ -	\$ -
2	Projected Benefit Obligation	\$ -	\$ -
3	Fair Value of Plan Assets	\$ -	\$ -
4	Discount Rate for Settlement of Liabilities	0.00%	0.00%
5	Expected Long-Term Return on Assets	0.00%	0.00%
	Net Periodic Pension Cost:		
6	Service Cost	-	\$ -
7	Interest Cost	-	\$ -
8	Return on Plan Assets	-	\$ -
9	Amortization of Transition Amount	-	\$ -
10	Amortization of Prior Service Cost	-	\$ -
11	<b>Total</b>	\$ -	\$ -
12	Minimum Required Contribution	\$ 0	\$ 0
13	Actual Contribution	\$ 0	\$ 0
14	Maximum Amount Deductible	\$ 0	\$ 0
15	Benefits Payments		
16	Pension Cost	\$ -	\$ -
17	Pension Cost Capitalized	\$ -	\$ -
18	Accumulated Pension Asset (Liability) at Close of Year	\$ -	\$ -
19	Number of Company Employees:		
20	Covered and not Covered by Plan		
21	Active		
	Retired		

\* Please refer to Form 10K filed on March 31, 2011, which can be found at the following website:

<http://phx.corporate-ir.net/phoenix.zhtml?c=122010&p=irol-sec>

S-4. PENSION COST *			
Line No.	Item	Current Year (b)	Previous Year (c)
	Management Plan		
1	Accumulated Benefit Obligation	\$ -	\$ -
2	Projected Benefit Obligation	\$ -	\$ -
3	Fair Value of Plan Assets	\$ -	\$ -
4	Discount Rate for Settlement of Liabilities	0.00%	0.00%
5	Expected Long-Term Return on Assets	0.00%	0.00%
	Net Periodic Pension Cost:		
6	Service Cost	\$ -	\$ -
7	Interest Cost	\$ -	\$ -
8	Return on Plan Assets	\$ -	\$ -
9	Amortization of Transition Amount	\$ -	\$ -
10	Amortization of Prior Service Cost	\$ -	\$ -
11	<b>Total</b>	\$ -	\$ -
12	Minimum Required Contribution	\$ 0	\$ 0
13	Actual Contribution	\$ 0	\$ 0
14	Maximum Amount Deductible	\$ 0	\$ 0
15	Benefits Payments		
16	Pension Cost	\$ -	\$ -
17	Pension Cost Capitalized	\$ -	\$ -
18	Accumulated Pension Asset (Liability) at Close of Year	\$ -	\$ -
19	Number of Company Employees:		
20	Covered and not Covered by Plan		
21	Active		
	Retired		

\* Please refer to Form 10K filed on March 31, 2011, which can be found at the following website:

<http://phx.corporate-ir.net/phoenix.zhtml?c=122010&p=irol-sec>

Please enter Name in Name &amp; Year sheet

Please enter Year in Name &amp; Year sheet

ANNUAL REPORT  
of  
FairPoint Communications, Inc.  
TO THE  
STATE OF NEW HAMPSHIRE  
PUBLIC UTILITIES COMMISSION  
For the year ended December 31,  
2010  
OATH

State of New Hampshire,  
County of Merrimack ss.

I, the undersigned, a Director  
of the utility, on our oath do severally say that the foregoing report has  
been prepared, under our direction, from the original books, papers and records of said utility, that we have carefully examined  
the same, and declare the same to be a complete and correct statement of the business and affairs of said utility, in respect to  
each and every matter and thing therein set forth to the best of our knowledge, information and belief; and that the accounts  
and figures contained in the foregoing report embrace all of the financial operations of said utility during the period for which  
said report is made.



Kevin J. O'Quinn, Director

March 31, 2011

Please see the following [pages signed by the Company officers]

**RESERVED**

CITIES AND TOWNS IN NEW HAMPSHIRE IN WHICH FAIRPOINT COMMUNICATIONS, INC.  
CONDUCTS ITS TELEPHONE BUSINESS

FairPoint Communications, Inc.

Year Ended December 31, 2010

Schedule A-5

Acworth	Dalton	Harts Location	Mont Vernon	Sargents Purchase
Albany	Danbury	Haverhill		Seabrook
Alexandria	Danville	Hebron	Nashua	Second College Grant
Allenstown	Deerfield	Hill	Nelson	Sharon
Alstead	Deering	Hinsdale	New Boston	Shelburne
Alton	Derry	Holderness	Newbury	Somersworth
Amherst	Dorchester	Hollis	New Castle	South Hampton
Andover	Dover	Hooksett	New Durham	Springfield
Antrim	Dublin	Hopkinton	Newfields	Stark
Ashland	Dummer	Hudson	Newington	Stewartstown
Atkinson	Dunbarton		New Hampton	Stoddard
Auburn	Durham	Jackson	New Ipswich	Stratham
		Jaffrey	New London	Stratford
Barnstead	East Kingston	Jefferson	Newmarket	Sugar Hill
Barrington	Easton		Newport	Sullivan
Barlett	Eaton	Keene	Newton	Sunapee
Bath	Effingham	Kensington	Northfield	Surry
Bean's Purchase	Ellsworth	Kingston	North Conway	Sutton
Bedford	Enfield		North Hampton	Swanzy
Belmont	Epping	Laconia	Northumberland	
Bennington	Epsom	Lancaster	Northwood	Tamworth
Benton	Errol	Landaff	Nottingham	Temple
Berlin	Exeter	Langdon		Thompson and Meserve Purchase
Bethlehem		Lebanon	Orange	
Boscawen	Farmington	Lee	Orford	Thornton
Bow	Fitzwilliam	Lempster	Ossipee	Tilton
Brentwood	Francestown	Lincoln		Troy
Bridgewater	Franconia	Lisbon	Pelham	Tuftonboro
Bristol	Franklin	Litchfield	Pembroke	Twin Mountain
Brookfield	Freedom	Littleton	Peterborough	
Brookline	Freemont	Livermore	Piermont	Unity
		Londonderry	Pinkhams Grant	
Cambridge	Gilford	Loudon	Pittsburg	Wakefield
Campton	Gilmanton	Lyman	Pittsfield	Walpole
Canaan	Gilsum	Lyme	Plainfield	Warren
Candia	Goffstown	Lyndeborough	Plaistow	Washington
Canterbury	Gorham		Plymouth	Waterville Valley
Carroll	Goshen	Madbury	Portsmouth	Weare
Center Harbor	Grafton	Madison		Wentworth
Center Sandwich	Grantham	Manchester	Randolph	Wentworths Location
Charlestown	Greenfield	Marlborough	Raymond	West Epping
Chatham	Greenland	Marlow	Richmond	Westmoreland
Chester	Greens Grant	Martins Location	Rindge	Whitefield
Chesterfield	Greenville	Mason	Rochester	Wilmot
Chichester	Groton	Meredith	Rollinsford	Wilton
Claremont		Merrimack	Roxbury	Winchester
Clarksville	Hadley's Purchase	Middleton	Rumney	Windham
Colebrook	Hampstead	Milan	Rye	Wolfeboro
Columbia	Hampton	Milford		Woodstock
Concord	Hampton Falls	Milton	Salem	
Conway	Hancock	Millsfield	Salisbury	
Conrish	Hanover	Monroe	Sanbornton	
Croyden	Harrisville	Moultonborough	Sandown	
			Sandwich	

Schedule A-6: Payments to Individuals	
Name	Sum Gross Amt
TAX PARTNERS LLC	13,497,089
UNIVERSAL SERVICE ADMINISTRATIVE COMPANY	7,110,549
SOLIX INC	6,465,693
GLACIAL ENERGY OF NEW ENGLAND	4,550,463
CASS INFORMATION SYSTEMS INC	4,169,007
PUBLIC SERVICE CO OF NEW HAMPSHIRE	2,907,576
NORTH AMERICAN EQUIPMENT UPFITTERS INC	2,738,635
ZAMPELL BUILDING SERVICES	2,337,860
BYERS ENGINEERING CO	1,955,354
GRAPPONE AUTOMOTIVE GROUP	1,906,423
VINCENT CONSTRUCTION LLC	1,841,602
NEW HAMPSHIRE ELECTRIC COOP	1,823,311
PROFESSIONAL TELECONCEPTS INC	1,631,386
FUJITSU NETWORK COMMUNICATIONS	1,428,116
JP MORIN CONTRACTING SERVICES INC	1,218,225
MARELD COMPANY INC	1,194,063
UREACH TECHNOLOGIES	1,190,565
STATE OF NEW HAMPSHIRE	1,094,598
COMCAST PHONE	907,900
NEW ENGLAND TRAFFIC CONTROL SERVICES INC	851,351
WALKER & ASSOCIATES	801,462
IPC LOUISVILLE PROPERTIES LLC	792,427
R H WHITE CONSTRUCTION INC	778,195
ALAMON TELCO INC	694,631
ON TARGET UTILITY SERVICES	678,642
TRANSACTION NETWORK SERVICES INC	676,953
KOBIE MARKETING INC	657,586
NATIONAL GRID	656,598
CONTEL CONSTRUCTION	655,508
CRC COMMUNICATIONS OF MAINE INC	633,680
CIENA COMMUNICATIONS INC	619,953
LUCAS TREE EXPERT CO	605,007
C & I INVESTMENT ASSOC	601,400
BAY RING COMMUNICATIONS	591,335
AUTOMOTIVE RENTALS	579,516
VERIZON CABS	568,126
TRANSCOR INFORMATION TECHNOLOGIES	565,952
BUTLER AMERICA	552,167
PAETEC COMMUNICATIONS INC	520,916
CITY OF MANCHESTER	511,974
INDUSTRIAL AIR CONDITIONING INC	478,871
OCCAM NETWORKS INC	450,693
ROWE FORD SALES	404,108
CCI SYSTEMS	380,519
JCR CONSTRUCTION CO INC	371,733
ELITE INSTALLATIONS INC	355,156
NATIONAL ENERGY CONTROL SERVICES INC	349,536
INTERSTATE TRS FUND	339,497
VITAL ECONOMY INC	334,751
LACASSE PAVING & CONST CO.	318,644
UNITIL ENERGY SYSTEMS INC	315,848
ATLANTIC MANCHESTER REALTY LLC	305,466
ASPLUNDH TREE EXPERT CO	305,139
ALBACADO GREENLAND LIMITED	303,970
UC SYNERGETIC	302,159
TELLABS NORTH AMERICA INC	282,676
VERIZON WIRELESS	282,355
LINEAGE POWER CORPORATION	279,064
SEGTEL INC	267,068
ETNA ROAD REALTY TRUST	257,550
GRANITE STATE TELEPHONE INC	250,601
UNION TELEPHONE CO	238,716
AFL NETWORK SERVICES	238,619
VERISIGN INC	235,241
ALLEN & COLES MOVING SYSTEMS	233,379
SUPERMEDIA LLC	231,478

Schedule A-6: Payments to Individuals	
Name	Sum Gross Amt
VERIZON BUSINESS	224,026
NEUSTAR INC	218,529
NNETO WELFARE BENEFIT TRUST, THE NORTHERN TRU	214,166
EGEARUSA INC	205,971
NEW HAMPSHIRE DISTRIBUTORS INC	205,231
ADA TRAFFIC CONTROL LTD	204,488
GENERAL ELECTRIC CAPITAL CORPORATION	203,211
STANLEY ELEVATOR COMPANY INC	200,505
CITY OF CONCORD	176,234
YANKEE TRUCKS LLC	176,088
LIGHTSHIP TELECOM LLC	175,691
SMALLEY CONTRACTORS	174,939
NORTHEAST BATTERY & ALTERNATOR INC	165,958
SANEL AUTO PARTS CO	162,660
POWER & TELEPHONE SUPPLY CO	161,655
E.J. O'LEARY & R. M. VINICUS	158,001
FEDERAL COMMUNICATIONS COMMISSION	155,376
SBA PROPERTIES INC	151,715
SEGTEL	147,088
CONVERSENT COMMUNICATIONS LLC	141,844
MK ENVIRONMENTAL LLC	141,615
BRIDGESTONE AMERICAS	141,185
APR CONSULTING INC	136,056
CTC COMMUNICATIONS	134,575
MMSTV ASSOCIATE	133,732
TEKELEC	132,436
NASHUA POLICE DEPARTMENT	130,095
KEARSAGE TELEPHONE	127,229
RNK INC	126,904
PERFORMANCE LEARNING SOLUTIONS	126,178
DATA CONNECTION LTD D/B/A METASWITCH NETWORKS	122,305
PAIR GAIN COMMUNICATIONS INC	121,154
CHOICE ONE COMMUNICATIONS INC	118,005
PRESIDIO NETWORKED SOLUTIONS INC	117,789
CHAMBERLAIN CONSTRUCTION INC	112,624
CENTRAL MAINE POWER	110,666
COMPASS SYSTEMS & PROGRAMMING INC	110,331
KGP LOGISTICS INC	109,730
JACK YOUNG COMPANY INC	105,052
GREEN MOUNTAIN TRAFFIC CONTROL INC	104,522
NORTON ASSET MANAGEMENT INC	103,060
DUNBARTON TELEPHONE COMPANY INC	102,745
OXFORD GLOBAL RESOURCES INC	101,911
SECURITAS SECURITY SERVICES USA INC	100,991
TELEPHONE RELAY SERVICE	100,850
VERIZON SELECT SERVICES	96,430
WOLFEBORO MUNICIPAL ELECTRIC	92,959
RBG INC	90,876
GRAYBAR	89,976
ML HOLDINGS	84,118
CONTOOCOOK VALLEY TELEPHONE	84,102
UTILITY EQUIPMENT LEASING CORPORATION	82,972
RICOH AMERICAS CORP	80,602
ENPRO SERVICES INC	80,324
AT&T CARRIER BILLING	79,515
PROSERVE PARTNERS INC	77,750
TOWN OF SALEM	73,478
REILLY ELECTRIC CO	68,535
BALDOR ELECTRIC CO	67,097
HUNTER NORTH ASSOC LLC	66,428
PRECISION VALLEY COMM OF VT LLC	66,350
WORLDBRIDGE PARTNERS	65,408
MANCHESTER NH SCHOOL DISTRICT	63,762
BROADVIEW NETWORKS INC	59,240
CITY OF DOVER NH	58,433
CITY OF NASHUA	58,061



Schedule A-6: Payments to Individuals	
Name	Sum Gross Amt
ALL WIRED UP	58,022
TOWN OF LONDONDERRY, NH	57,817
IT1 SOURCE LLC	57,365
PC CONNECTION	56,816
NH TRIPLE PLAY LLC	56,544
TOWN OF DERRY	54,433
HYPERTHERM INC	53,969
TOWN OF BEDFORD	53,443
GLOBAL RENTAL COMPANY INC	52,548
NORMS TRANSMISSION SVC	52,226
CITY OF KEENE	51,478
CITY OF PORTSMOUTH	50,067
SPRINT	49,210
CITY OF LEBANON	48,339
KINGSTON POLICE DEPT	46,926
ALLIANTWARE	46,656
ENVIROTECH CLEAN AIR INC	45,350
TOWN OF DURHAM	45,088
TOWN OF MERRIMACK	44,957
WINTER PEOPLE INC	44,409
ALTEC INDUSTRIES INC	44,319
NATIONAL MOBILE COMMUNICATIONS CORP	44,002
OAKMAN ENTERPRISES, INC	43,465
DAN SMITH PE	43,431
FIBERNEXT LLC	43,350
JAMES A KILEY COMPANY	42,538
OTEL TELEKOM INC	42,492
LACASSE PAVING & CONST CO INC	41,819
TOWN OF PLAISTOW	41,440
WINNIPESAUKEE TRUCK PARTS & REPAIR LLC	41,408
SOUTHWORTH MILTON INC	40,452
TOWN OF HUDSON	40,076
TELCORDIA TECHNOLOGIES	40,000
DONOVAN SPRING CO INC	39,686
NORTH PACIFIC GROUP INC	39,420
CITY OF LACONIA	39,265
AMERICAN CABLE ASSEMBLIES INC	38,856
BMC GENERAL CONTRACTORS	37,171
ROBT W HALL CONSULTING ENGINEERS INC	35,950
DEVINE MILLIMET & BRANCH PROFESSIONAL ASSOCIAT	35,868
BUNKER AND SAVAGE ARCHITECTS	35,060
PELMAC INDUSTRIES INC	34,412
TOWN OF HAMPTON	33,780
TOWN OF HANOVER NH	33,308
SQUIRES STAFFING SERVICES	32,896
ADAMS LOCK AND SAFE CO INC	32,878
ALCATEL - LUCENT USA INC	32,503
TOWN OF LITTLETON	32,200
CDW DIRECT LLC	31,600
DEAD RIVER COMPANY	31,119
KANSYS INC	31,030
RADIODETECTION	31,018
GCR TRUCK TIRE CENTER INC	30,666
SCHOOL ADMIN UNIT 49	30,518
ALLIED ENGINEERING	30,411
LEBANON SCHOOL DIST	30,402
TOWN OF PELHAM	28,617
MILLENNIUM ENGINEERING INC	28,261
HEWLETT-PACKARD FINANCIAL SERVICES COMPANY	27,640
BRETTON WOODS TELEPHONE CO	27,481
INTERSTATE MOVING & STORAGE INC	25,920
PJ ROBERTS ELECTRIC INC	25,832
US CELLULAR	25,500
FISHER AUTO PARTS	25,077
MOUNTAIN LTD	25,001
TOWN OF GOFFSTOWN NH	24,250

Schedule A-6: Payments to Individuals	
Name	Sum Gross Amt
TOWN OF SEABROOK	24,172
HAMPTON INN LITTLETON	24,095
REX BROTHERS EQUIPMENT LLC	23,950
TELE ATLAS NORTH AMERICA INC	23,844
DR VINYL OF SOUTHER NEW HAMPSHIRE LLC	23,630
WINNISQUAM REG SCHOOL DISTRICT	23,557
CHILD AND FAMILY SERVICES	23,500
CITY OF CLAREMONT	23,368
CITY OF ROCHESTER	22,880
TOWN OF CONWAY NH	22,709
TOWN OF LANCASTER NH	22,447
ST GERMAIN COLLINS	22,317
GREATER PORTSMOUTH CHAMBER OF COMMERCE	22,161
PETES TIRE BARN INC	21,835
SEVERINO TRUCKING CO INC	21,653
WILTON TELEPHONE	21,599
K&K AUTO PARTS INC	21,171
VOGEL INC	21,072
TOWN OF PETERBOROUGH	20,998
TOWN OF EXETER NH	20,617
WORKPLACE ESSENTIALS INC	20,396
WESTELL INC	20,232
TOWN OF NEWTON NH	20,012
DAYCO SERVICE INC	19,808
BEACON HEIGHTS LLC	19,530
TOWN OF BELMONT NH	19,363
TOWN OF HAMPSTEAD NH	19,253
CENTRAL VERMONT PUBLIC SERVICE CORP	19,030
AQUAWAVE WATER FILTRATION SYSTEMS OF AMERICA	18,780
AMERICAN U-TEL INC	18,770
DOVER PAINT VARNISH CO	18,340
INTER-LAKES COOP SCHOOL DIST	17,981
NW ALBEE ENTERPRISES	17,947
ENGINEERS CONSTRUCTION INC	17,675
ALVARION INC	17,500
CAMEROTA TRUCK PARTS	17,385
TOWN OF NEWMARKET	17,303
CUSHING & SONS	17,118
ACCEDIAN NETWORKS INC	17,082
NH DIVISION OF PARKS & RECREATION	16,941
NEW HAMPSHIRE BUSINESS REVIEW	16,500
TOWN OF RYE	16,439
EXETER POLICE DEPARTMENT	16,297
MILLYARD COMMUNICATIONS INC	16,190
AIRGAS EAST INC	15,708
CONTOOCCOOK VALLEY REG SCH DIST	15,528
PRESCOTT PARK ARTS FESTIVAL	15,500
AMERICAN RED CROSS BLOOD SERVICES	15,000
JOHN STAURULAKIS INC	14,894
SABIL & SONS INC	14,286
NEW HAMPSHIRE MAGAZINE	14,250
SUBURBAN PROPANE	14,104
TOWN OF EPPING	14,036
MYERS TIRE SUPPLY DISTRIBUTION INC	13,615
HAMPTON FALLS POLICE DEPT	13,575
SAU 53	13,561
SOMERSWORTH SCHOOL DIST	13,551
ROBSON WOESE INC	13,542
THIRD PARTY VERIFICATION INC	13,494
GURNEY ENGINEERING CORP	13,425
NEWFOUND AREA SCHOOL DIST	13,400
CHEM-AQUA INC	13,220
AMERICAN HEART ASSOCIATION	13,200
TEKMARK GLOBAL SOLUTIONS, LLC	13,190
FW WEBB COMPANY	13,064
AT&T CORP	12,989

Schedule A-6: Payments to Individuals	
Name	Sum Gross Amt
RELCO KOHLHASE ELECTRIC DIVISION	12,975
NEW ENGLAND COURIER INC	12,804
MILLER AUTOMOBILE CO INC	12,780
TOWN OF CANDIA NH	12,634
EMERSON NETWORK POWER ENERGY SYSTEMS NORTH	12,604
GILFORD SCHOOL DIST	12,397
TOWN OF NORTHWOOD	12,381
BUSINESS & INDUSTRY ASSOCIATION OF NEW HAMPSH	12,236
GREENLAND POLICE DEPARTMENT	12,148
TOWN OF RINDGE	12,129
STRATEGIC SIGNAGE	12,004
TOWN OF RAYMOND	11,944
ADTRAN INC	11,779
NAPA AUTO PARTS	11,665
WEIRS MOTOR SALES	11,664
PEASE DEVELOPMENT AUTHORITY	11,573
NH HIGH TECHNOLOGY COUNCIL	11,500
TOWN OF LITCHFIELD	11,430
GRIFFON SECURITY TECHNOLOGIES	11,220
TOWN OF SOUTH HAMPTON	10,851
SYSTEMS ENGINEERING INC	10,793
JASPER ENGINE & TRANSMISSION	10,753
CITY OF SOMERSWORTH	10,725
ROCKINGHAM COUNTY REGISTRY OF DEEDS	10,691
COLEBROOK SCHOOL DIST	10,594
SNAP ON INDUSTRIAL	10,570
TOWN OF PITTSFIELD NH	10,530
TOWN OF NEWPORT	10,439
DIRECTV INC	10,319
TREASURER STATE OF NEW HAMPSHIRE	10,242
ALLSAFE & LOCK INC	10,236
AMERICAN FLAGGING & TRAFFIC CONTROL INC	10,094
KENSINGTON POLICE DEPT	10,085
UNIVERSITY OF NEW HAMPSHIRE	10,028
FRIENDS OF NORRIS COTTON CANCER CENTER	10,000
HANNAH GRIMES CENTER INC	10,000
INTOWN MANCHESTER	10,000
MAIN STREET CONCORD INC	10,000
NEW HAMPSHIRE CHARITABLE FUND	10,000
NEW HAMPSHIRE MADE	10,000
NH CENTER FOR NONPROFITS	10,000
PORTSMOUTH POLICE DEPARTMENT	10,000
TELECOM PIONEERS	10,000
Total	94,145,598