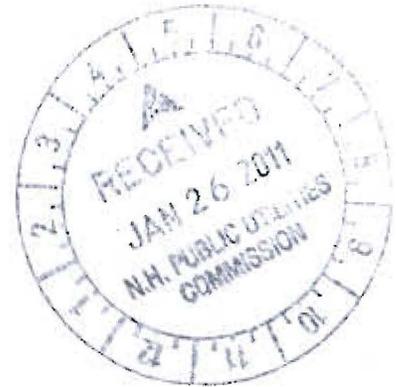




Ryan P. Taylor
Director Regulatory - NH
900 Elm Street, Suite 1609
Manchester, NH 03101

January 26, 2011

Kathryn Bailey, P.E.
Director, telecommunications Division
New Hampshire Public Utilities Commission
21 South Fruit Street, Suite 10
Concord, NH 03301-2429



Dear Kate:

Pursuant to the Memorandum of Understanding on behalf of Irene Schmitt/New Hampshire Legal Assistance (NHLA), attached is the December 2010 report of the New Hampshire Lifeline and Link-up participation levels for your review.

Please acknowledge receipt of this letter and its enclosures by signing or stamping and dating the receipt copy of this letter. Please let me know of any questions or concerns.

Sincerely,

A handwritten signature in black ink, appearing to read "R.P. Taylor".

Ryan P. Taylor

Cc: Meredith Hatfield
NHLA- Alan Linder
Amanda Noonan
Teresa Rosenberger

Attachment

