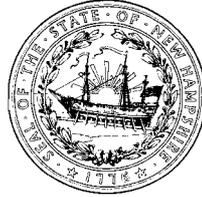


THE STATE OF NEW HAMPSHIRE

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September 30, 2010

Rachelle A. Ladwig
Sr. Administrator, Tariffs
Union Telephone Company d/b/a TDS Telecom
525 Junction Road
Madison, WI 53717

Re: DT 10-227, TDS Telecom
Revisions to Switched Access Tariffs for Unidentified Terminating Traffic

Dear Ms. Ladwig

On September 1, 2010, TDS filed proposed revisions to the tariff pages for each of its New Hampshire operating companies as follows:

- Chichester, Kearsage & Meriden Telephone Companies Intrastate Access Service Tariff (NHPUC No 1); Section 2, First Revised Sheets: 2-19 to 2-23;
- Union Telephone Company, Intrastate Access Service Tariff (NHPUC No 10); Section 2, Second Revised Sheets:14-19;
- Hollis Telephone Company, Intrastate Access Service Tariff (NHPUC No 12); Section 2,Second Revised Sheets: 12.1 to 12.6;
- Wilton Telephone Company, Intrastate Access Service Tariff (NHPUC No 6); Section 2, Second Revised Sheets 15-20;
- Merrimack County Telephone Company, Intrastate Access Service Tariff (NHPUC No 8);Section 2 Second Revised Sheets 15-20

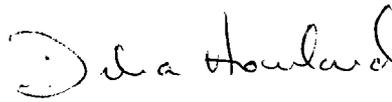
The revisions apply to terminating switched access minutes received without originating number information needed to determine jurisdiction. The proposed tariffs establish that no more than 10% of such traffic will be rated at the interstate rate.

September 30, 2010
Page two

Staff has examined the filings and recommended that the tariff go into effect by operation of law on October 1, as requested. The Commission accepted Staff's analysis and recommendation. For administrative efficiency, an order will not be issued by the Commission suspending, rejecting, or approving the proposed tariff changes. Pursuant to RSA 378:3 and RSA 378:6, IV, the proposed revisions are effective as filed.

Tariff pages should be filed referencing Docket No. DT 10-227 and reflecting the effective date of October 1, 2010.

Sincerely,

A handwritten signature in black ink that reads "Debra Howland". The signature is written in a cursive style with a large initial "D".

Debra Howland
Executive Director