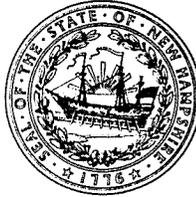


THE STATE OF NEW HAMPSHIRE

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April 25, 2011

Rachelle A. Ladwig
Sr. Administrator, Tariffs
TDS Telecom
525 Junction Road
Madison, WI 53717

Re: DT 11-079, Union Telephone Company
Tariff Revision Adding Safety Line Service for Business and Safety Line for
Residential Customers

Dear Ms. Ladwig:

On April 13, 2011, Union Telephone Company filed a revision to its NH PUC Tariff No. 7 by adding a Safety Line Service for both business customers and residential customers, for effect on May 13, 2011. The Safety Line Service is an optional bundle for customers who have their main telephone service with a wireless provider, but require a landline for emergency back-up and high speed data services.

Staff has examined the filings and recommended approval. The Commission has accepted Staff's analysis and recommendation.

For administrative efficiency, an order will not be issued by the Commission either 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 11-079 and reflecting the effective date of May 13, 2011.

Sincerely,

A handwritten signature in cursive script that reads "Debra Howland".

Debra Howland
Executive Director