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October 7, 2011

Ms. Debra Howland
Executive Director and Secretary
New Hampshire Public Utilities Commission
21 South Fruit Street
Concord, NH 03301



Re: DT 11-151 (Petition by Merrimack County Telephone Company for an Alternative Form of Regulation)

Dear Ms. Howland:

In accordance with Order No. 25,273, issued by the Public Utilities Commission on September 28, 2011 in the above-referenced docket, please find enclosed an original and seven (7) written copies of the "Alternative Regulation Plan of Merrimack County Telephone Company".

The final Plan, as approved by the Commission, reflects (1) the amendments required by the Stipulation and Settlement Agreement as filed on August 15, 2011 and as approved by the Commission, and (2) the addition of an "Effective Date" notation in accordance with Section 2.1 of the Plan.

An electronic version of this filing is being submitted separately via electronic mail.

Please let me know if you have any questions.

Sincerely,

A handwritten signature in blue ink that reads "Paul J. Phillips". The signature is written in a cursive style.

Paul J. Phillips

PP:

Enclosure

cc: Electronic Service List, DT 11-151