



Ryan P. Taylor
Director – Regulatory NH
900 Elm Street, 16th floor
Manchester, NH 03101

**CONFIDENTIAL
MATERIAL
IN COMM FILE**



July 25, 2011

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

RE: Special Contract for Service with Commercial Property Tax Management, LLC

Dear Ms. Howland:

In accordance with New Hampshire RSA §378:18(b), I have enclosed the original and three (3) copies of a special contract between FairPoint Communications, Inc. and Commercial Property Tax Management, LLC for filing with the New Hampshire Public Utilities Commission. This filing also includes a cost analysis and billing details of the offering.

FairPoint Communications, Inc. represents that the materials marked "Confidential" pertain to the provision of competitive services; set forth trade secrets or other confidential information falling within the scope of RSA 91-A:5 and PUC Rule 201:4 (5); and are not general public knowledge or published elsewhere, FairPoint Communications, Inc. having taken measures to prevent dissemination of the information in the ordinary course of business.

Thank you for your attention in this matter.

Please acknowledge receipt of this letter and its enclosures by signing or stamping and dating the receipt copy of this letter.

Sincerely,

A handwritten signature in black ink, appearing to read "R.P. Taylor", followed by a long, sweeping horizontal line.

Ryan P. Taylor