

December 13, 2011

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BY HAND DELIVERY

Debra A. Howland, Executive Director & Secretary
New Hampshire Public Utilities Commission
21 S. Fruit Street, Suite 10
Concord, NH 03301

Re: DT 11-248 Northern New England Telephone Operations LLC
Tariff Regarding Municipal Property Tax Surcharge – CONFIDENTIAL VERSION

Dear Ms. Howland:

Enclosed for filing in the above-docketed proceeding are an original and seven (7) copies of Northern New England Telephone Operations LLC d/b/a FairPoint Communications-NNE's ("FairPoint") Response to Order Suspending Tariff and Preliminary Statement of Position.

Also enclosed are confidential, non-public versions of an explanatory memorandum, dated December 12, 2011, and a table of NH Poles & Conduit Property Tax Appraisal and Estimated Tax 2011. These documents are updates to earlier versions that were submitted with the subject tariff filing on November 15, 2011.

FairPoint represents in good faith that the documents marked "Confidential" pertain to the provision of competitive services, the cost of services, and set forth trade secrets or other confidential information falling within the scope of RSA 91-A:5 and PUC Rule 201:04. Pursuant to PUC 203.08, FairPoint represents that a motion for confidentiality will be filed in advance of the hearing on these issues.

A compact disk containing this response is also enclosed.

Very truly yours,

A handwritten signature in blue ink that reads "Harry N. Malone".

Harry N. Malone

HNM:kaa

cc: Electronic Service List