

**CONFIDENTIAL
MATERIAL
IN COMM FILE**

May 15, 2012

VIA OVERNIGHT UPS AND ELECTRONIC DOCKET FILING [executive.director@puc.nh.gov]

New Hampshire Public Utilities Commission
Debra A. Howland, Executive Director and Secretary
21 South Fruit St., Suite 10
Concord, NH 03301



RE: Order No. 25,363 Issued May 11, 2012; RNK Inc. d/b/a RNK Telecom's Revenue and Demand Information

Dear Executive Director Howland:

Enclosed please find an original and seven (7) copies of RNK Inc. d/b/a RNK Telecom's ("RNK") Public ACC Access Reform NHPUC 5 Revenue and Demand Information Spreadsheet, submitted in accordance with the Commission's May 11, 2012 Order No. 25,363. An electronic copy of the filing will also be submitted to the Commission.

In its May 11, 2012 Order, the Commission granted confidential treatment to certain approved portions of Staff's spreadsheet template without requiring carriers to file motions for confidential treatment. Accordingly, RNK encloses a public and confidential version of the spreadsheet as directed by the Commission.

Any questions regarding this filing should be directed to Matthew Tennis at (781) 613-9148, or mtennis@rnkcom.com.

Sincerely,

/s/

Matthew Tennis
Sr. Counsel
Manager of Regulatory Affairs

Enclosures.