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NHPUC 13FEB'14PM3:05

February 12, 2014

Ms. Debra Howland  
State of New Hampshire  
Public Utilities Commission  
21 South Fruit Street  
Suite 10  
Concord, NH 03301-2429

**RE: Union Telephone Company: Intrastate Access Service Tariff (NHPUC No. 10)  
Provisions Applicable to Originating Toll VoIP-PSTN Traffic**

Dear Ms. Howland:

Enclosed please find the original and two (2) copies of the following tariff pages:

**Section 2**                      Original Sheets 19.1-19.6

The purpose of this filing is to add provisions applicable to originating toll VoIP-PSTN traffic as required by the Federal Communications Commission in its Second Order of Reconsideration, FCC 12-47 (Apr. 25, 2012).

We did not previously add this language for terminating traffic, as the Company's intrastate aggregate terminating switched access rates are lower than the Company's interstate aggregate terminating switched access rates. All intrastate terminating switched access MOU are therefore, billed at the current rates and not the interstate rates.

The proposed effective date for this filing is March 15, 2014. If you have any questions, please contact me at (608) 664-4169.

Sincerely,

A handwritten signature in black ink that reads 'Rachelle A. Ladwig'.

Rachelle A. Ladwig  
Sr. Administrator-Tariffs

Enclosures