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March 8, 2010

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

Re: DT 10-025 FairPoint Communications, Inc. Reorganization

Staff Advocates Pre-filed Testimony

Dear Ms. Howland:

Enclosed is the pre-filed testimony of John Lisciandro, Director of Deloitte Financial Advisory Services LLP in confidential and redacted versions. This testimony is filed on behalf of the Staff Advocates in the above-captioned matter. Due to problems with redacting confidential material, the public testimony was not filed on Friday, March 5, 2010, and the confidential testimony was filed, but was not properly annotated. Thank you for your attention to this matter.

Very truly yours,

Peter CLRoth

Peter C. L. Roth

Senior Assistant Attorney General

(603) 271-3679

Enclosure

cc: Service List