

May 7, 2010

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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 10-025 FairPoint Communications, Inc., et al. – Reorganization

Dear Ms. Howland:

Enclosed for filing in the above docketed matter are eight (8) copies each of rebuttal testimony of Richard T. Murtha and Thomas P. Nolting on behalf of FairPoint Communications, Inc.

A compact disk containing the rebuttal testimony is also enclosed.

Very truly yours,

Harry N. Malone
Harry N. Malone (kaa)

HNM:kaa

Enclosures

cc: Electronic Service List