



**State of New Hampshire
Public Utilities Commission**

**Docket No. DT 10-025
FairPoint Communications, Inc., et al.**

Respondent: Lisa R. Hood

Title: Interim Chief Financial Officer

**RECORD
REQUEST: FP-24**

Please provide the amount of the accrual for PAP credits within FairPoint's quarterly financial statements for the period ending September 30, 2009.

DATED:

May 24, 2010

REPLY:

Approximately \$3.9 million.