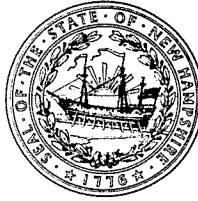


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April 30, 2010

Rachelle A. Ladwig
Sr. Administrator, Tariffs
TDS Telecom
525 Junction Rd.
Madison, WI 53717

Re: DT 10-081, Union Telephone Company (Union)
Tariff Filing Adding "Simplicity" Service Bundles

Dear Ms. Ladwig

On April 1, 2010, Union submitted a tariff filing adding three "Simplicity" service bundles to Union's NHPUC No. 7 Tariff for Basic Exchange Service. The three service bundles offer residential customers nine different mixes of basic local service, service features, long distance minutes, and (for two of the packages) DSL Internet service.

Staff has examined the filing and recommended approval. The Commission accepted Staff's analysis and recommendation.

For administrative efficiency, an order will not be issued by the Commission either suspending, rejecting, or approving the proposed tariff changes. Pursuant to RSA 378:3 and RSA 378:6, IV, the proposed addition to Union's Tariff NHPUC No. 7 are effective as filed.

Tariff pages should be filed referencing Docket No. DT 10-081 and reflecting the effective date of May 3, 2010.

Sincerely,

A handwritten signature in cursive script, appearing to read "Debra Howland".

Debra Howland
Executive Director