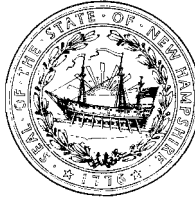


THE STATE OF NEW HAMPSHIRE

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December 28, 2010

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

Re: DT 10-319, Merrimack County Telephone Company, Tariff Revision Adding
STAR Business Bundles and Grandfathering Total Talk for Business Customers

Dear Ms. Ladwig:

On December 1, 2010, Merrimack County Telephone Company filed a revision to its NH PUC Tariff No. 9 by adding two STAR Business Bundles and grandfathering its existing Total Talk for Business customers, for effect on January 3, 2011. The STAR Business Bundles offer a bundled price for basic service with a choice of features and includes a specified amount of TDS long distance service.

Staff has examined the filings 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 revisions are effective as filed.

Tariff pages should be filed referencing Docket No. DT 10-319 and reflecting the effective date of January 3, 2011.

Sincerely,

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

Debra Howland
Executive Director