

Ryan P. Taylor Director – Regulatory NH 900 Elm Street, Suite 1609 Manchester, NH 03101

TII-DC

January 20, 2011

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

## RE: Revision of the Special Contract for Service with Town of Gilford

Dear Ms. Howland:

Enclosed for the Commission's information are the original and three (3) copies of a revised special contract between FairPoint Communications, Inc. and the town of Gilford for filing with the New Hampshire Public Utilities Commission. This filing also includes a cost analysis and billing details of the offering. The revision is due to an error on page 3 of the contract.

The confidential version of this special contract is being filed under separate cover.

Thank you for your attention in this matter.

Please acknowledge receipt of this letter and its enclosures by signing or stamping and dating the receipt copy of this letter.

Sincerely,

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Ryan P. Taylor

cc: Office of Consumer Advocate