FairPoint Communications, Inc. State of New Hampshire Docket No. DT 07-011

Respondent: Lee David Newitt

Title: Director, Corporate

Development

REQUEST:

Office of the Consumer Advocate

Follow-Up Data Requests Group V

DATED:

June 11, 2207

ITEM: OCA FDR

V-2

Does FairPoint, in the earnings statements that it would file posttransaction with the PUC, intend to show a \$23 imputation similar to

that shown by Verizon in its earnings statements, filed with the PUC?

If not, why not?

REPLY:

No. FairPoint does not plan to include in its financial statements a revenue imputation in the amount of twenty-three million dollars

(\$23,000,000).