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January 31, 2011

Ms. Debra A. Howland
Executive Director and Secretary
New Hampshire Public Utilities Commission
21 S. Fruit Street, Suite 10
Concord, NH 03301-7319

Re: Northern New England Telephone Operations LLC d/b/a FairPoint Communications - NNE ("FairPoint"), Performance Assurance Plan.

Dear Ms. Howland:

Enclosed are an original and two (2) disc copies of FairPoint Communications – NNE December 2010 Reports under the Performance Assurance Plan ("PAP").

The Reports provide the preliminary and final credits calculated for December 2010 performance. As described in the PAP, final credits owed for the March performance month are subject to adjustment based on the previous two months' performance.

Separate proprietary versions of the preliminary and final December 2010 PAP Reports containing carrier-specific performance and bill credit calculations (which are used to allocate the credits among eligible CLECs) are being filed with the Commission and OCA under separate cover.

Please feel free to contact me if you have any questions.

Very truly yours,

Ryan P. Taylor

Enclosures
cc: Office of Consumer Advocate