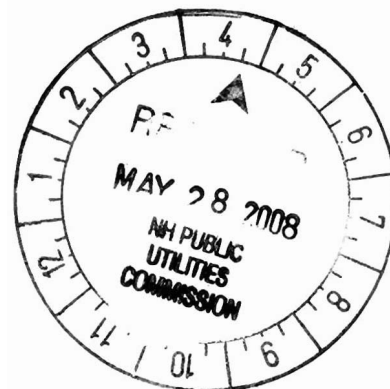




Kevin M. Shea
Vice President Government Relations - NH
900 Elm Street, Suite 1922
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603-641-1667

DT01-006



May 28, 2008

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 April 2008 Reports under the Performance Assurance Plan ("PAP").

The Reports provide the preliminary and final credits calculated for April 2008 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 April 2008 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,

Kevin M. Shea

Enclosures
cc: Office of Consumer Advocate