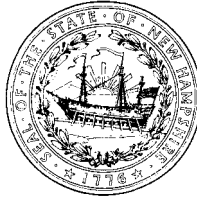


THE STATE OF NEW HAMPSHIRE

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EXECUTIVE DIRECTOR  
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December 28, 2010

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

Re: DT 10-318, Kearsarge Telephone Company, Tariff Revision Adding Safety Line  
Service for Business Customers

Dear Ms. Ladwig:

On December 1, 2010, Kearsarge Telephone Company filed a revision to its NH PUC Tariff No. 8 by adding a Safety Line Service for business customers, for effect on January 3, 2011. The Safety Line Service is an optional bundle for business customers who have their main telephone service with a wireless provider, but require a landline for emergency back-up, and high speed data services.

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 10-318 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