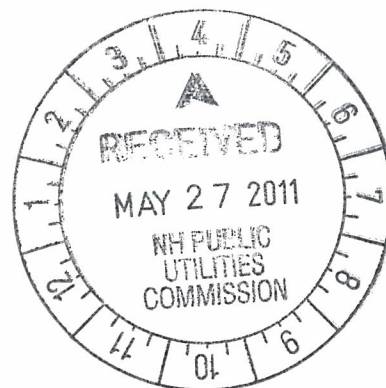




Ryan P. Taylor
Director – Regulatory NH
900 Elm Street, 16th floor
Manchester, NH 03101



**CONFIDENTIAL
MATERIAL
IN COMM FILE**

May 27, 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
April 2011 Reports under the Performance Assurance Plan ("PAP").

The reports provide the preliminary and final credits calculated for April 2011 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 2011 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.

The materials submitted herewith include items that have been marked "Confidential" and are being submitted pursuant to RSA 91-A:5. FairPoint Communications, Inc. represents that the materials marked "Confidential" pertain to the provision of competitive services; set forth trade secrets or other confidential information falling within the scope of RSA 91-A:5 and PUC Rule 201:4 (5)); and are not general public knowledge or published elsewhere, FairPoint Communications, Inc. having taken measures to prevent dissemination of the information in the ordinary course of business.

The materials submitted herewith that have been marked "Confidential" are being provided to the Office of the Consumer Advocate ("OCA") subject to the terms of the Protective Agreement dated March 23, 2007 among Verizon, FairPoint the OCA in Docket DT 07-011.

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

Very truly yours,

A handwritten signature in cursive script that reads "Ryan P. Taylor".
Ryan P. Taylor

Enclosures

cc: Office of Consumer Advocate