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January 30, 2009

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

The Reports provide the preliminary and final credits calculated for December 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 December 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

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Enclosures cc: Office of Consumer Advocate