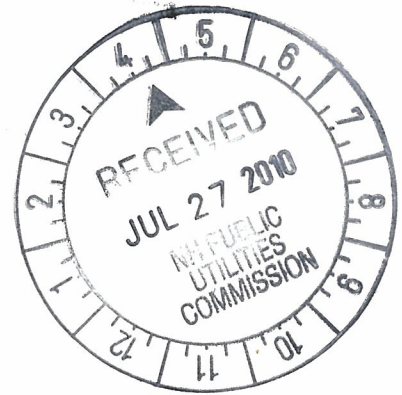




Teresa R. Rosenberger
State President - NH
900 Elm Street, Suite 1905
Manchester, NH 03101

DT 10-164



**CONFIDENTIAL
MATERIAL
IN COMM FILE**

July 26, 2010

Ms. Debra A. Howland
Executive Director & Secretary
New Hampshire Public Utilities Commission
21 South Fruit Street
Concord, New Hampshire 03301

RE: DT 10-164 Special Contract for Service with Liberty Mutual Insurance

Dear Ms. Howland:

In accordance with New Hampshire RSA §378:18(b), I have enclosed the original and seven (7) copies of a special contract between FairPoint Communications, Inc and Liberty Mutual Insurance for filing with the New Hampshire Public Utilities Commission. This filing also includes a cost analysis and billing details of the offering that were not filed on June 8, 2010 with the original contract as the rates are at tariff costs. This filing now includes cost analysis because there is an early termination clause in the contract that allows for a percentage of lines that could be subject to early termination.

As part of and in support of its filing, FairPoint Communications, Inc. submits records and information that are subject to confidential treatment pursuant to RSA 378:43. These records, which have been marked "confidential", pertain to the provision of competitive services; set forth trade secrets or other confidential information falling within the scope of RSA 378:43, II(b); and are not general public knowledge or published elsewhere, the Company having taken measures to prevent dissemination of the records and information in the ordinary course of business.

Thank you for your attention in this matter.

Please acknowledge receipt of this letter and its enclosures by signing or stamping and dating the receipt copy of this letter.

Sincerely,

Teresa R. Rosenberger