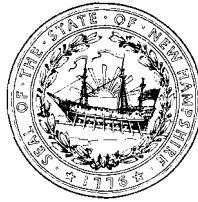


THE STATE OF NEW HAMPSHIRE

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AND SECRETARY
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December 28, 2010

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

Re: DT 10-320, Merrimack County Telephone Company
Tariff Revision Adding Safety Line Service for Business Customers

Dear Ms. Ladwig:

On December 1, 2010, Merrimack County Telephone Company filed a revision to its NH PUC Tariff No. 9 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 10-320 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