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January 18, 2011

Ms. Debra A. Howland
Executive Director and Secretary
State of New Hampshire
Public Utilities Commission
21 South Fruit Street, Suite 10
Concord, NH 03301-2429



**RE: Merrimack County Telephone Company:
Add Business Safety Line Service- Docket No. DT 10-320**

Dear Ms. Howland:

Enclosed, please find the original and 8 copies of the following tariff pages:

**Index
Part II, Section 1**

**Fourth Revised Sheet 8
Original Sheet 22**

Per the New Hampshire PUC letter dated December 28, 2010, we are submitting these final tariff pages with the authorized Docket Number (DT 10-320).

If you have any questions, please contact me at (608) 664-4169.

Sincerely,

A handwritten signature in black ink that reads "Rachelle A. Ladwig".

Rachelle A. Ladwig
Sr. Administrator-Tariffs
rachelle.ladwig@tdstelecom.com

Enclosures