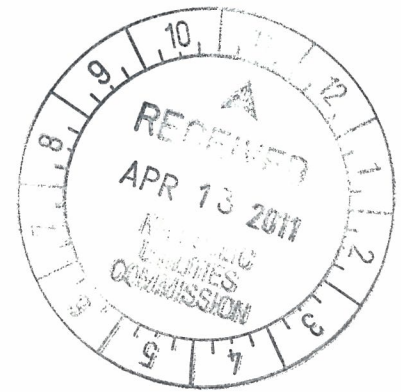




525 Junction Rd
Madison, WI 53717
www.tdstelecom.com

April 11, 2011

Ms. Debra A. Howland
State of New Hampshire
Public Utilities Commission
21 South Fruit Street, Suite 10
Concord, NH 03301-7317



**RE: Union Telephone Company;
Add Safety Line Service for Residential Customers**

Dear Ms. Howland:

Enclosed please find the original and two (2) copies of the following tariff pages:

Part II, Section 13

Original Sheet 1

The purpose of this filing is to add Safety Line Service for Residential customers to the tariff. Safety Line Service is an optional bundle for residential customers who have their main telecommunications service with a wireless provider, but require a basic access line for emergency back-up and high speed data.

The proposed effective date for this filing is May 13, 2011.

The revenue impact is estimated to be a reduction of \$143.64 in the first year of availability. This impact would equate to a 2% change in annual revenue associated with the customers subscribing to these packages.

Note: Some of the required supporting documents for this tariff filing are being filed as "confidential" under a separate cover letter. Documents included in the confidential filing include a support narrative of the offering, a revenue impact statement, and a cost support document.

If you have any questions regarding this filing, please call me at (608) 664-4169.

Sincerely,

Rachelle A. Ladwig
Sr. Administrator - Tariffs

Enclosures