

ORIGINAL

N.H.P.U.C. Case No. DT 11-248

Exhibit No. 16

Witness Kevin O'Quinn

DO NOT REMOVE FROM FILE

Fairpoint Communications
 NH Poles & Conduit Property Tax Appraised Value and Estimated Tax
 As of 5/31/12
 2011

Fairpoint Communications
 NH ROW Appraised Value and Estimated Tax
 2011

- 1) In White with amounts in row - We have received Invoices Total= 147
- 2) Highlighted in Yellow - have sent us letter of Intent to assess, no Invoice received yet (Total =1)

MUNICIPALITY	Outsourced Professional	Pole and Conduit					Estimated/Actual Assessment	Estimated/Actual Rate	Estimated/Actual Tax	2011 ROW Payments	ROW Unpaid	Due Date
		Appraised Value	Estimated/Actual Mill Rate	Estimated/Actual Tax	Payments	Due Date						
Actworth		1,164,600.00	23.19 (2011 Rate)	24,657.00	24,657.00	3/24/2012						
Alexandria	Avitar	1,236,600.00	22.37 (2011 Rate)	27,661.00	27,661.00	12/1/2011						
Allenstown		439,300.00	28.3 (2011 Rate)	12,871.49	12,871.49	12/1/2011		22.37 (2011 Rate)				
Alstead		1,111,800.00	20.94 (2011 Rate)	23,281.00	23,281.00	12/1/2011						
Alton		912,200.00	18.07 (2011 Rate)	11,922.00	11,922.00	12/27/2011						
Amherst		2,689,900.00	25.37 (2011 Rate)	68,243.00	68,243.00	3/29/2012						
Andover	Avitar	89,100.00	18.68 (2011 Rate)	1,664.00	1,664.00	12/1/2011						
Ashland		309,600.00	20.11 (2011 Rate)	6,226.06	6,226.06	12/6/2011						
Auburn	Avitar	1,759,400.00	18.94 (2011 Rate)	33,322.00	33,322.00	12/12/2011						
Barnstead		1,852,800.00	20.78 (2011 Rate)	38,503.00	38,503.00	4/30/2012	41,600.00	23.43 (2011 Rate)	975.00	975.00	12/12/2011	
Barrington		807,627.00	10.48 (2011 Rate)	8,464.00	8,464.00	4/30/2012						
Barrett		608,700.00	16.92 (2011 Rate)	10,290.73	10,290.73	4/30/2012						
Bath		1,718,700.00	20.54 (2011 Rate)	35,302.10	35,302.10	5/1/2012	2,273,400.00	20.54 (2011 Rate)	46,695.63	46,695.63	5/1/2012	
Bedford		1,147,400.00	21.26 (2011 Rate)	24,737.94	24,737.94	12/5/2011						
Berlin	Avitar	1,417,200.00	31.7 (2011 Rate)	44,925.00	44,925.00	12/28/2011						
Boscawen	Avitar	354,200.00	23.05 (2011 Rate)	7,456.00	7,456.00	12/1/2011						
Bow	Sansoucy	2,416,300.00	27.15 (2011 Rate)	65,875.00	65,875.00	12/1/2011						
Brentwood		1,210,600.00	23.01 (2011 Rate)	27,856.00	27,856.00	12/28/2011						
Bridgewater	Sansoucy	422,500.00	7.46 (2011 Rate)	3,152.00	3,152.00	1/10/2012	240,000.00	7.46 (2011 Rate)	1,790.00	1,790.00	1/10/2012	
Bristol	Sansoucy	827,000.00	20.17 (2011 Rate)	16,680.59	16,680.59	1/5/2012	706,000.00	20.17 (2011 Rate)	14,240.02	14,240.02	1/5/2012	
Brookfield	Avitar	659,300.00	15.73 (2011 Rate)	10,371.00	10,371.00	12/23/2011						
Brookline	Avitar	979,295.00	24.08 (2011 Rate)	23,570.00	23,570.00	12/5/2011	499,205.00	24.08 (2011 Rate)	12,021.00	12,021.00	12/5/2012	
Brookline	Avitar	(134,200.00)	24.08 (2011 Rate)	(3,314.00)	(3,314.00)	4/23/2012						
Campton		2,848,848.00	18.99 (2011 Rate)	54,480.00	54,480.00	1/12/2012						
Canaan	Sansoucy	2,587,200.00	23.34 (2011 Rate)	60,385.25	60,385.25	12/5/2011	919,600.00	23.34 (2011 Rate)	21,463.46	21,463.46	0.00 12/5/2011	
Canterbury		877,832.00	25.33 (2011 Rate)	22,237.00	22,237.00	4/30/2012						
Center Harbor	Discount	578,700.00	10.96 (2011 Rate)	6,342.55	6,215.70	12/8/2011						
Charleston		1,163,600.00	27.53 (2011 Rate)	32,033.91	32,033.91	3/28/2012						
Chester		100,000.00	24.66 (2011 Rate)	2,466.00	2,466.00	3/10/2012	100,000.00	24.66 (2011 Rate)	2,466.00	2,466.00	-	
Claremont		1,423,729.34	33.18 (2011 Rate)	47,239.34	47,239.34	4/13/2012	475,000.00	33.18 (2011 Rate)	15,760.50	15,760.50	12/1/2011	
Clarksville		1,631.22	9.25 (2011 Rate)	1,631.22	1,631.22	4/20/2012						
Concord 100802							43,400.00	26.75 (2011 Rate)	1,160.95	1,160.95	1/2/2012	
Concord 100804							421,200.00	24.6 (2011 Rate)	10,361.52	10,361.52	1/2/2012	
Concord 106559		5,468,400.00	24.6 (2011 Rate)	134,522.64	134,522.64	4/16/2012						
Concord Penacook 106560		148,300.00	26.75 (2011 Rate)	3,967.03	3,967.03	4/16/2012						
Conway 33		186,800.00	20.59 (2011 Rate)	3,846.00	3,846.00	1/16/2012	850,000.00	18.03 (2011 Rate)	15,326.00	15,326.00	12/6/2011	
Conway 998-128		140,400.00	20.59 (2011 Rate)	2,891.00	2,891.00	3/30/2012						
Conway 998-128 Sup		29,900.00	18.9 (2011 Rate)	565.00	565.00	1/16/2012						
Conway 998-129		22,500.00	18.9 (2011 Rate)	425.00	425.00	3/30/2012						
Conway 998-130		199,900.00	17.9 (2011 Rate)	3,562.00	3,562.00	1/16/2012						
Conway 998-130		149,500.00	17.9 (2011 Rate)	2,676.00	2,676.00	3/30/2012						
Conway 998-131		70,800.00	17.92 (2011 Rate)	1,269.00	1,269.00	1/16/2012						
Conway 998-131		53,700.00	17.92 (2011 Rate)	953.00	953.00	3/30/2012						
Conway 998-132		412,938.00	20.26 (2011 Rate)	8,366.00	8,366.00	1/16/2012						
Conway 998-132		310,362.00	20.26 (2011 Rate)	6,288.00	6,288.00	3/30/2012						
Conway 998-133		494,600.00	20.39 (2011 Rate)	1,004.00	1,004.00	1/16/2012						
Conway 998-133		55,800.00	20.39 (2011 Rate)	1,342.00	1,342.00	3/30/2012						
Conway 998-134		63,300.00	20.33 (2011 Rate)	1,287.00	1,287.00	1/16/2012						
Conway 998-134		47,600.00	20.33 (2011 Rate)	968.00	968.00	3/30/2012						
Conway 998-135		309,500.00	18.03 (2011 Rate)	5,580.00	5,580.00	1/16/2012						
Conway 998-135		232,600.00	18.03 (2011 Rate)	4,194.00	4,194.00	3/30/2012						
Cornish	Avitar	1,735,200.00	19.34 (2011 Rate)	33,559.00	33,559.00	12/1/2011						
Croydon	Avitar	569,400.00	12.95 (2011 Rate)	7,592.95	7,592.95	12/1/2011	290,400.00	12.95	3,760.68	3,760.68	12/1/2012	
Croydon	Avitar	(309,000.00)	12.95 (2011 Rate)	(4,052.86)	(4,052.86)	3/28/2012						
Danbury		569,170.00	25.46 (2011 Rate)	14,491.00	14,491.00	12/15/2011						
Deerfield	Avitar	1,471,800.00	21.45 (2011 Rate)	31,570.00	31,570.00	12/2/2011						
Derry		5,096,700.00	27.27 (2011 Rate)	137,563.01	137,563.01	12/5/2011						
Dorchester		741,300.00	20.6 (2011 Rate)	15,271.00	15,271.00	12/14/2011						
Dover		1,010,400.00	25.12 (2011 Rate)	25,381.25	25,381.25	12/5/2011	602,700.00	25.12 (2011 Rate)	15,139.82	7,569.91	7,569.91 12/5/2011	
Dublin	Avitar	1,253,000.00	22.54 (2011 Rate)	28,243.00	28,243.00	12/14/2011						
Dummer	Avitar	494,600.00	19.13 (2011 Rate)	9,452.00	9,452.00	12/1/2011						
Dummer	Avitar	(180,600.00)	19.13 (2011 Rate)	(3,451.27)	(3,451.27)	4/18/2012						
Dunbarton		50,000.00	21.44 (2011 Rate)	1,072.00	1,072.00	4/9/2012						
Durham		1,350,000.00	25.87 (2011 Rate)	34,924.50	34,924.50	12/19/2011						
East Kingston	Avitar	335,938.00	23.19 (2011 Rate)	7,791.00	7,791.00	12/9/2011	171,462.00	23.19 (2011 Rate)	3,976.00	3,976.00	12/9/2011	
East Kingston	Avitar	(75,100.00)	23.19 (2011 Rate)	(1,778.80)	(1,778.80)	4/5/2012						
Effingham	Avitar	1,381,576.00	19.16 (2011 Rate)	27,567.55	27,567.55	5/4/2012						
Effingham	Avitar	(439,076.00)	19.16 (2011 Rate)	(8,662.48)	(8,662.48)	4/6/2012						
Ellsworth	Avitar	251,800.00	13.34 (2011 Rate)	3,428.57	3,428.57	4/13/2012						
Enfield		297,500.00	20.61 (2011 Rate)	6,131.48	6,131.48	3/28/2012						
Epking	Sansoucy	2,087,000.00	24.27 (2011 Rate)	50,651.00	50,651.00	3/12/2012						
Epsom	Avitar	794,303.00	21.65 (2011 Rate)	17,197.00	17,197.00	12/5/2011	523,897.00	21.65 (2011 Rate)	11,342.00	11,342.00	12/5/2011	
Epsom	Avitar	(236,700.00)	21.65 (2011 Rate)	(5,234.52)	(5,234.52)	4/27/2012						
Exeter		2,814,000.00	25.28 (2011 Rate)	71,137.92	71,137.92	4/9/2012						
Farmington		1,203,680.00	20 (2011 Rate)	24,074.00	24,074.00	4/30/2012						
Fitwilliam	Avitar	1,640,700.00	24.59 (2011 Rate)	40,345.00	40,345.00	12/19/2011						
Francestown		701,100.00	20.75 (2011 Rate)	14,568.58	14,568.58	4/26/2012						
Francestown	Avitar	1,141,600.00	19.91 (2011 Rate)	18,597.00	18,597.00	12/5/2011						
Franklin		587,500.00	19.06 (2011 Rate)	11,197.75	11,197.75	12/21/2011						
Fremont	Sansoucy	1,104,500.00	27.27 (2011 Rate)	30,120.00	30,120.00	4/22/2012						
Gifford		894,000.00	18.55 (2011 Rate)	16,584.00	16,584.00	12/8/2011						
Gilmanton	Sansoucy	830,400.00	21.09 (2011 Rate)	17,513.00	17,513.00	4/24/2012						
Gilsum	Avitar	650,700.00	25.95 (2011 Rate)	16,886.00	16,886.00	1/5/2012						
Gilsum	Avitar	(142,200.00)	25.95 (2011 Rate)	(3,757.42)	(3,757.42)	4/22/2012						
Goffstown		943,500.00	24.17 (2011 Rate)	20,387.00	20,387.00	12/1/2011	725,000.00	24.17 (2011 Rate)	17,523.25	17,523.25	12/1/2011	
Gorham	Sansoucy	552,900.00	26.8 (2011 Rate)	14,817.72	14,817.72	12/7/2011						
Grafton		1,526,400.00	17.93 (2011 Rate)	18,400.44	18,400.44	12/8/2011	510,444.00	17.93 (2011 Rate)</				

