



**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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: **Chapter 11**
: **Case No. 09-16335 (BRL)**
: **(Jointly Administered)**
: **Debtors.**
: **Debtor.**
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**DECLARATION OF LISA R. HOOD IN SUPPORT OF CONFIRMATION OF THE
DEBTORS' MODIFIED SECOND AMENDED JOINT PLAN OF REORGANIZATION
UNDER CHAPTER 11 OF THE BANKRUPTCY CODE DATED MARCH 10, 2010**

LISA R. HOOD makes this declaration, and says:

1. I am the Senior Vice President, Interim Chief Financial Officer, and Corporate Controller of FairPoint Communications, Inc. ("FairPoint Communications," and collectively with its affiliated debtors as debtors in possession, "FairPoint"). I am familiar with the day-to-day operations, business, and financial affairs of FairPoint. I submit this declaration in support of confirmation of the Debtors' Modified Second Amended Joint Plan of Reorganization Under Chapter 11 of the Bankruptcy Code, dated March 10, 2010 (as may be further amended, modified, or supplemented, the "Plan").¹ I have reviewed and am familiar with the terms and provisions of the Plan and the Second Amended Disclosure Statement for the Plan, dated March 10, 2010 (the "Disclosure Statement") that FairPoint used to solicit acceptances of the Plan. I am also familiar with the documents in the Plan Supplement to Debtors' Plan of Reorganization, filed on April 23, 2010 (the "Plan Supplement"). Together with FairPoint's legal advisors, I have reviewed the requirements for confirmation of the Plan under section 1129 of title 11 of the United States Code (the "Bankruptcy Code").

¹ Unless otherwise defined herein, capitalized terms used herein shall have the meanings ascribed to such terms in the Plan.

2. I am responsible for FairPoint's financial reporting and internal controls, investor relations, and treasury. I am a graduate of Fort Hays State University in Hays, Kansas, where I received a Bachelor of Business Administration. I am a certified public accountant, and an active member of the AICPA, the Kansas Society of CPAs, and the Dodge City Junior League. Before becoming interim Chief Financial Officer for FairPoint Communications in March of 2010 and Senior Vice President and Corporate Controller for the entirety of FairPoint in 2008, I served as Corporate Controller and Chief Operating Officer for the Legacy Subsidiaries of FairPoint. Before joining FairPoint, I served as manager of a public accounting firm in Kansas. I have over twenty (20) years of experience in telecommunications and accounting.

3. If called as a witness, I would testify competently to the facts set forth in this declaration. Except as otherwise indicated, all facts set forth in this declaration are based on my personal knowledge, my review of relevant documents, or my opinion based on my experience and knowledge about the business, assets, and operations of FairPoint, and on information supplied to me by FairPoint's professionals and consultants. The references to sections of the Bankruptcy Code in this declaration have been provided by FairPoint's counsel in order to provide the context for the statements made in this declaration.

4. Based on my personal involvement in the Plan formulation process and on discussions with FairPoint's advisors, I believe that the Plan complies with the applicable provisions of the Bankruptcy Code, that the Plan was proposed in good faith, and that FairPoint, acting through its officers, directors, and professionals, has conducted itself in a manner that complies with applicable law in relation to the formulation and negotiation of, and voting on, the Plan. The Plan represents the culmination of extensive negotiations with FairPoint's principal

stakeholders, including their lenders, regulatory agencies, trade creditors, and other interested parties. The Plan provides for the significant de-leveraging of FairPoint's balance sheet and will reduce the company's cost structure. The new capital structure provided under the Plan will significantly improve the ability of FairPoint to compete in the dynamic telecommunications industry.

5. The telecommunications industry is very competitive, particularly in the current challenging economic environment. A timely emergence from chapter 11 after regulatory and bankruptcy court approvals of the settlements with various public utility commissions will enable FairPoint to limit (i) any concerns of our customers and suppliers as to FairPoint's ability to continue operations and pay debts as they become due and (ii) competitors' attempts to take advantage of the status of FairPoint as chapter 11 debtors. Emergence from bankruptcy will also allow FairPoint to focus solely on business operations and the needs of customers and suppliers, rather than on the restructuring of debt. While FairPoint has taken steps to ensure that it is able to perform in the ordinary course of business for customers during these cases and that customer service is not compromised, the only way to truly assure customers and suppliers and put any concerns to rest is to emerge from chapter 11. Any delay in this process extends the length of time that FairPoint is vulnerable to losing customers and therefore vulnerable to losing the future value on which the success of FairPoint's reorganization depends.

The Plan Satisfies Section 1129 of the Bankruptcy Code

6. On the basis of my understanding of the Plan, the events that have occurred throughout FairPoint's chapter 11 cases, and discussions I have had with FairPoint's legal advisors regarding various orders entered during these chapter 11 cases and the

requirements of the Bankruptcy Code, I believe that the Plan fully complies with the applicable provisions of section 1129 of the Bankruptcy Code for confirmation of a plan.

7. Plan Compliance with the Bankruptcy Code (11 U.S.C. § 1129(a)(1)). On the basis of my understanding and discussions with legal advisors, I believe the Plan complies with section 1129(a)(1) of the Bankruptcy Code as follows:

- Section 1122 of the Bankruptcy Code: Section IV of the Plan designates the classification of claims and equity interests. Such classification complies with section 1122(a) of the Bankruptcy Code because each class contains only claims or equity interests that are substantially similar to each other.
- Section 1123(a)(1) of the Bankruptcy Code: Section IV of the Plan designates classes of claims, other than claims of the type described in section 507(a)(2), 507(a)(3), and 507(a)(8) of the Bankruptcy Code.
- Section 1123(a)(2) of the Bankruptcy Code: Section IV of the Plan identifies each class of claims and equity interests that is not impaired under the Plan.
- Section 1123(a)(3) of the Bankruptcy Code: Section V of the Plan sets forth the treatment of impaired claims and equity interests.
- Section 1123(a)(4) of the Bankruptcy Code: Section V of the Plan provides that the treatment of each claim or equity interest in each particular class is the same as the treatment of each other claim or equity interest in such class, unless the holder of a particular claim or interest agrees to less favorable treatment.
- Section 1123(a)(5) of the Bankruptcy Code: Section VIII of the Plan provides for adequate means for implementation of the Plan, including (i) Regulatory Settlements, (ii) Transactions on the Effective Date, (iii) New Organizational Documents, (iv) a New Board, (v) Revesting of Assets, (vi) Dissolution of the Creditors' Committee, (vii) the Preservation of Certain Causes of Action, (viii) Cancellation of Existing Securities, (xi) Long Term Incentive Plan, (x) Success Bonuses, (xi) Indemnification, and (xii) Assumption of Executive Agreements.
- Section 1123(a)(6) of the Bankruptcy Code: Section (B)(5)(E) of the Ninth Amended and Restated Certificate of Incorporation of FairPoint Communications, Inc. included in the Debtors' Supplement to Plan of Reorganization, filed on April 23, 2010 (the "Plan Supplement") prohibits the issuance of non-voting equity securities to the extent required by the Bankruptcy Code.
- Section 1123(a)(7) of the Bankruptcy Code: Article II of FairPoint Communications, Inc.'s Second Amended and Restated By-Laws included in the

Plan Supplement sets forth the manner of selection of directors and officers consistent with the requirements of the Bankruptcy Code.

- Section 1123(b)(6) of the Bankruptcy Code: The Plan contains provisions regarding releases and the assumption of collective bargaining agreements that are consistent with other provisions of the Bankruptcy Code. The release provisions are an integral component of the Plan resulting from complex negotiations. The releases provided to FairPoint's directors, officers, and employees are fair and reasonable given the significant contributions each of the parties made to FairPoint's reorganization by devoting time and effort to negotiating the restructuring and management of FairPoint's business operations during the chapter 11 cases. Accordingly, the directors, officers, and employees of FairPoint are entitled to an indemnity from FairPoint for claims against them in such capacity. Any claims against directors, officers, and employees would indirectly impact FairPoint's reorganization by way of indemnity or contribution. The Plan also contains provisions regarding the assumption of collective bargaining agreements by and between certain operating entities of FairPoint Communications and certain unions, as amended by the Labor MOU. I understand that FairPoint received written notice on March 1, 2010 that union ratification of the Labor MOU had occurred. Such an amendment of the collective bargaining agreements is a condition precedent for the Effective Date of the Plan.

8. FairPoint's Compliance with the Bankruptcy Code (11 U.S.C.

§ 1129(a)(2). On the basis of my understanding and discussions that I have had with FairPoint's legal advisors, I believe that FairPoint has complied with the applicable provisions of the Bankruptcy Code, including sections 1125 and 1126 of the Bankruptcy Code regarding disclosure and plan solicitation. To the best of my knowledge and belief, and as evidenced by the Order (i) Approving Debtors Amended Disclosure Statement; (ii) Establishing The Voting Record Date; (iii) Approving Solicitation Packages And Distribution Procedures; (iv) Approving Forms Of Ballots And Establishment Of Procedures For Voting On Amended Plan Of Reorganization; (v) Approving Forms Of Notices To Non-Voting Classes Under The Plan Of Reorganization; (vi) Establishing Voting Deadline To Accept Or Reject Plan; (vii) Approving Procedures For Vote Tabulations; and (viii) Establishing A Confirmation Hearing And Notice and Objection Procedures Thereof, dated March 11, 2010 (the "Disclosure Statement Order"),

prior orders of the Bankruptcy Court, and the filings submitted by FairPoint, FairPoint has complied with the applicable provisions of the Bankruptcy Code, the Federal Rules of Bankruptcy Procedure, and the Disclosure Statement Order in transmitting the Disclosure Statement, the Plan, and related documents and notices to known holders of claims and interests in soliciting and tabulating votes on the Plan. FairPoint has timely filed with the Clerk of the Bankruptcy Court schedules of assets and liabilities. Counsel for FairPoint has advised me that good, sufficient, and timely notice of the hearing on confirmation of the Plan has been provided to all known record holders of claims and equity interests and all other parties in interest to whom notice was required to have been provided.

9. Plan Proposed in Good Faith (11 U.S.C. § 1129(a)(3)). The Plan is based upon extensive, arm's length negotiations between and among FairPoint, the Lender Steering Committee, the Ad Hoc Committee of Senior Noteholders, and other interested parties. The Plan and Disclosure Statement reflect the culmination of those efforts and the substantial input of each representative group. Additionally, as evidenced by the overwhelming acceptance of the Plan by the creditors entitled to vote thereon, the Plan achieves the goal of consensual reorganization embodied in the Bankruptcy Code. The overwhelming acceptance of the Plan by impaired classes that were eligible to vote underscores that FairPoint negotiated and proposed the Plan in good faith.

10. I believe that FairPoint has included in the Disclosure Statement all information relevant and material to the voting of a claimant or equity holder to accept or reject the Plan. In addition, I believe that the terms of the New Credit Agreement have been negotiated in good faith and at arm's length and are fair, just, and reasonable under the circumstances.

Thus, FairPoint has complied with the requirement of section 1129(a)(3) of the Bankruptcy Code that the Plan be proposed in “good faith and not by any means forbidden by law.”

11. Payments for Services or Costs and Expenses (11 U.S.C. § 1129(a)(4)).

All payments made or to be made by FairPoint to our retained advisors for services or for costs and expenses in or in connection with these chapter 11 cases, or in connection with the Plan and incidental to these chapter 11 cases, have been approved by, or are subject to the approval of, the Court.

12. Directors and Officers (11 U.S.C. § 1129(a)(5)). In accordance with the terms of the Plan Supplement, the New Board of Reorganized FairPoint shall consist of seven members. The names of the members of such initial New Board are set forth in the Plan Supplement.

13. No Rate Changes (11 U.S.C. § 1129(a)(6)). FairPoint is not changing any rates that require approval by any governmental agency.

14. Acceptance by Impaired Classes (11 U.S.C. § 1129(a)(7)). The Declaration of Tinamarie Feil of BMC Group, Inc., dated May 4, 2010 (the “Voting Declaration”) reflects the compilation of the votes to accept or reject the Plan cast by each of the impaired classes entitled to vote. On the basis of my own understanding, as well as discussions that I have had with FairPoint’s legal advisors, I believe that FairPoint complied with section 1129(a)(7) of the Bankruptcy Code. The holders of claims in classes 4 and 7 are impaired by the Plan. The holders of claims in classes 4 and 7 have voted to accept the Plan in accordance with section 1126(c) of the Bankruptcy Code. Although the holders of equity interests or claims in classes 9 and 11 are not entitled to receive or retain any property under the Plan and, therefore, are deemed to have rejected the Plan pursuant to section 1126(g) of the

Bankruptcy Code, such holders would not receive or retain more if FairPoint were liquidated under chapter 7 of the Bankruptcy Code.

15. Acceptance by Certain Classes (11 U.S.C. § 1129(a)(8)). The Voting Declaration reflects the compilation of the votes to accept or reject the Plan cast by each of the impaired classes entitled to vote. On the basis of my own understanding, as well as discussions that I have had with FairPoint's legal advisors, I believe that FairPoint has complied with section 1129(a)(8) of the Bankruptcy Code. The holders of claims in Classes 1-3, 5-6, 8 and 10 are not entitled to vote because these classes are not being impaired by the Plan. Therefore, the holders of claims and equity interests in these classes are conclusively presumed to have accepted the Plan. The holders of claims in Classes 4 and 7 have voted to accept the Plan in accordance with section 1126(c) of the Bankruptcy Code. Additionally, the holders of equity interests or claims in Classes 9 and 11 are not entitled to receive or retain any property under the Plan and, therefore, are deemed to have rejected the Plan pursuant to section 1126(g) of the Bankruptcy Code. Although section 1129(a)(8) of the Bankruptcy Code has not been satisfied with respect to Classes 9 and 11 (the deemed rejecting classes), my understanding is that the Plan is confirmable because the Plan satisfies section 1129(b) of the Bankruptcy Code with respect to such classes.

16. Treatment of Administrative, Priority Non-Tax, Priority Tax, and Secured Tax Claims (11 U.S.C. § 1129(a)(9)). Based upon my own understanding, as well as discussions with FairPoint's legal advisors, I believe the Plan complies with section 1129(a)(9) of the Bankruptcy Code. In accordance with 1129(a)(9)(A) of the Bankruptcy Code, Section III of the Plan provides that, except to the extent a holder of an Allowed Administrative Expense Claim agrees to a different treatment, each holder of an Allowed Administrative Expense Claim shall

receive Cash in an amount equal to the Allowed amount of such claim on the later of the Effective Date and the date such Administrative Expense Claim becomes Allowed (or as soon thereafter as is reasonably practical); *provided, however*, that Allowed Administrative Expense Claims representing Liabilities incurred in the ordinary course of business shall be paid in the ordinary course of business in accordance with the terms and subject to the conditions of any agreements governing, instruments evidencing, or other documents relating to such transactions; *provided, further* that, except as provided in Section 3.4 of the Plan, any Administrative Expense Claim must be billed within sixty (60) days of the Effective Date. Accordingly, it is my understanding that the Plan satisfies section 1129(a)(9)(A) of the Bankruptcy Code.

17. The Plan satisfies section 1129(a)(9)(B) of the Bankruptcy Code because Section 5.1.2 provides that, except to the extent a holder of an Allowed Other Priority Claim agrees to a different treatment, each holder of an Other Priority Claim shall be paid an amount in Cash equal to the Allowed amount of such Priority Claim on the Effective Date or the date such Allowed Other Priority Claim becomes Allowed. Accordingly, it is my understanding that the Plan satisfies section 1129(a)(9)(B) of the Bankruptcy Code.

18. Lastly, the Plan satisfies sections 1129(a)(9)(C) and (D) of the Bankruptcy Code because Section 3.3 of the Plan provides that, except to the extent that a holder of an Allowed Priority Tax Claim agrees to a different treatment, each holder thereof shall receive, at the sole option of FairPoint or Reorganized FairPoint, (i) on the Effective Date, or as soon thereafter as is reasonably practical, Cash equal to the Allowed amount of such Claim or (ii) equal quarterly Cash payments, over a period not exceeding five (5) years from and after the Petition Date, in an aggregate amount equal to such Allowed Priority Tax Claim, subject to the sole option of FairPoint or Reorganized FairPoint to prepay the entire amount of the Allowed

Priority Tax Claim. Further, all Allowed Priority Tax Claims that are not due and payable on or before the Effective Date shall be paid in the ordinary course of business as such obligations become due. Accordingly, it is my understanding that the Plan satisfies section 1129(a)(9)(C) of the Bankruptcy Code. Furthermore, Section 5.2 of the Plan provides that the Secured Tax Claims are unimpaired.

19. Acceptance by Impaired Classes of Claims (11 U.S.C. § 1129(a)(10)).

The Plan satisfies section 1129(a)(10) of the Bankruptcy Code. As set forth in the Voting Declaration, Class 4 (Allowed Prepetition Credit Agreement Claims) and Class 7 (FairPoint Communications Unsecured Claims), which together constitute the impaired classes of claims entitled to vote on the Plan, have voted to accept the Plan by the requisite majorities without including any acceptance by insiders, if any, in such classes. Accordingly, I believe the Plan satisfies section 1129(a)(10) of the Bankruptcy Code because at least one class of impaired claims has accepted the Plan.

20. Section 1129(a)(11) of the Bankruptcy Code (Feasibility). I am informed by FairPoint's bankruptcy counsel that, as a condition to confirmation of the Plan, the Bankruptcy Code requires that the Court must determine that the Plan be "feasible," i.e., that confirmation is not likely to be followed by a liquidation or need for further financial reorganization of Reorganized FairPoint. In connection with the development of the Plan, I, and other members of FairPoint's management, in consultation with FairPoint's financial advisors, have been directly involved in the preparation of a business plan (the "Business Plan") for Reorganized FairPoint on a go-forward basis for fiscal years 2010 through 2013 (the "Projection Period"). The Business Plan analyzes the ability of Reorganized FairPoint to meet its obligations

under the Plan while maintaining sufficient liquidity and capital resources to conduct its business.

21. The Business Plan is predicated upon, among other things, a series of financial projections prepared by FairPoint's management in consultation with FairPoint's financial advisors, and appended as Exhibit "B" of the Disclosure Statement. The financial projections include: (i) a projected consolidated statement of operations, (ii) projected balance sheet, and (iii) projected statement consolidated of cash flows (collectively (i)-(iii), the "Projections").

22. The Projections and, in turn, the Business Plan, incorporated management's assumptions and initiatives, including the impact of new products and services, projected customer trends and cost savings initiatives, and considered the following factors, among others:

- (i) The effect of then current and anticipated market environment in which FairPoint operates;
- (ii) Aggregate revenues from FairPoint's primary lines of business—local and long distance voice, network access, and data services; and
- (iii) FairPoint's expenses, including, without limitation, (i) cost of goods sold ("COGS"), employee-related expenses, general and administrative expenses, (ii) operating taxes, (iii) contracted services, (iv) network and IT operations, (v) marketing expenses, (vi) bad debt expenses, (vii) building-related expenses for leases and maintenance, (viii) motor vehicle expenses, (ix) billing expenses and (x) other charges.

23. The Business Plan and the Projections underlying the Business Plan were prepared in good faith based upon assumptions believed to be reasonable. The assumptions related to (i) the business operations to date, including revenues, operating expenses, and capital expenditures, (ii) successful restructuring of FairPoint under the terms of the Plan, and (iii)

timing of the Effective Date of the Plan, which was assumed to be June 30, 2010. Specifically, FairPoint's management assumed the following:

- (i) There will be a general improvement in macroeconomic trends beginning in 2010.
- (ii) Operating expenses will drop considerably from 2010 to 2011. All integration and cutover related costs are expected to be eliminated by the end of 2010. In addition, 2010 includes significant expenses related to FairPoint's restructuring activities. Finally, 2010 includes the initial benefit of certain cost savings initiatives expected to occur throughout 2010, with a full year's benefit being realized beginning in 2011. The Projections then assume flat to slightly increasing operating expenses for the remainder of the projection period consistent with modest inflation, offset by continued cost controls and expected productivity enhancements.
- (iii) COGS are projected to increase over the projection period, primarily as a result of the anticipated launch of new products that have lower gross margins.
- (iv) Interest expenses are based upon projected debt levels and applicable interest rates.
- (v) Because FairPoint's net operating loss carry-forward asset is expected to decrease substantially due to the reorganization, cash taxes are expected to exceed book taxes beginning in 2011.
- (vi) The Plan will be confirmed and consummated on or before June 30, 2010.

24. The Disclosure Statement (and the Projections) shows that FairPoint is projected to have sufficient cash and cash flow to pay (a) claims as provided under the Plan and (b) post-Effective Date obligations when they became due during the projection period. In addition, as previously disclosed in the Disclosure Statement and the Plan Supplement, on April 30, 2010, FairPoint Communications filed amendments to its Quarterly Reports on Form 10-Q with the Securities and Exchange Commission for the periods ending on March 31, 2009, June

30, 2009, and September 30, 2009, and the impact of these amendments was less than a 3% reduction in reported revenues for the nine month period ending September 30, 2009, as previously estimated.

25. Payment of Fees (11 U.S.C. § 1129(a)(12)). It is my understanding that FairPoint has paid all chapter 11 statutory and operating fees required to be paid during these chapter 11 cases. Pursuant to Section 16.7 of the Plan, all fees payable pursuant to section 1930 of chapter 123 of title 28 of the United States Code shall be paid on or before the Effective Date by FairPoint. Following the Effective Date, all such fees shall be paid by the applicable entity of Reorganized FairPoint until the earlier of the conversion or dismissal of the applicable chapter 11 case under section 1112 of the Bankruptcy Code or the closing of the applicable chapter 11 case pursuant to section 350(a) of the Bankruptcy Code.

26. Continuation of Retiree Benefits (11 U.S.C. §1129(a)(13)). Section 11.7 of the Plan provides that Reorganized FairPoint shall continue to pay all retiree benefits of FairPoint (within the meaning of section 1114 of the Bankruptcy Code), if any, for the duration of the period for which FairPoint has obligated itself to provide such benefits and subject to the right of Reorganized FairPoint to modify or terminate such retiree benefits in accordance with the terms thereof. Accordingly, it is my understanding that, based upon the foregoing, the Plan satisfies the requirements of section 1129(a)(13) of the Bankruptcy Code.

27. Domestic Support Obligations (11 U.S.C. § 1129(a)(14)). FairPoint is not obligated to pay any domestic support obligations.

28. Objection to Plan of an Individual Debtor (11 U.S.C. § 1129(a)(15)). FairPoint is not an individual debtor.

29. Transfers of Property (11 U.S.C. § 1129(a)(16)). FairPoint does not consist of corporations or trusts that are not moneyed, business or commercial corporations or trusts.

30. Fair and Equitable; No Unfair Discrimination (11 U.S.C. § 1129(b)). It is my understanding, based on my discussions with FairPoint's legal advisors, that a plan may be confirmed notwithstanding the rejection or deemed rejection by a class of claims or equity interests so long as the plan does not discriminate unfairly and is fair and equitable. It is my further understanding, based on such discussions, that (i) a plan does not discriminate unfairly if the legal rights of a dissenting class are treated in a manner that is consistent with the treatment of other classes whose legal rights are substantially similar to those of the dissenting class, and (ii) the "fair and equitable" requirement, as set forth in section 1129(b)(2) of the Bankruptcy Code, is satisfied if the holders of claims and interests in junior classes are not receiving any property under the Plan. Class 9 (Subordinated Securities Claims) and Class 11 (Old Equity FairPoint Interests) are deemed to reject the Plan (together, the "Rejecting Classes"). No other class has rejected the Plan. For the reasons described below, I believe that the Plan does not "unfairly discriminate" and the "fair and equitable" requirements are satisfied with respect to Classes 9 and 11. On the basis of my understanding and discussions that I have had with FairPoint's legal advisors, the Plan does not "unfairly discriminate" because the Rejecting Classes are of a different legal nature and priority than other classes.

31. On the basis of my own understanding and discussions that I have had with FairPoint's legal advisors, I am aware that equity interests are afforded the lowest priority in distribution from a debtor's estate. There are no classes junior to Class 9 and creditors in the classes senior to Class 9 will not be paid more than in full. Moreover, it is my understanding that

any claims in class 9 would be subordinated to all other claims senior to or equal to the security evidencing such claim or, if the claim is based on Old FairPoint Equity Interests, the same priority as Old FairPoint Equity Interests in class 11 pursuant to section 510 of the Bankruptcy Code. Accordingly, Classes 9 and 11 are not entitled to receive a distribution under the Plan. Accordingly, I believe that the requirements of section 1129(b) of the Bankruptcy Code are met with respect to Classes 9 and 11 of the Plan.

32. Principal Purpose of the Plan (11 U.S.C. § 1129(d)). It is my understanding that the Plan has not been filed for the purpose of avoidance of taxes or the application of Section 5 of the Securities Act of 1933, as amended.

I declare under penalty of perjury that the foregoing is true and correct.

Executed this 7th day of May, 2010.

/s/ Lisa Hood

Lisa R. Hood
Interim Chief Financial Officer
FairPoint Communications, Inc.