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Public Service Commission

October 11, 2007

Mr. Kenneth A. Hoffman
Rutledge, Ecenia, Purnell & Hoffman
Post Office Box 551
Tallahassee, FL 32302-0551

Re: Undocketed - Audit Control No. 07-250-1-1

Dear Mr. Hoffman:

Thank you for your positive response to my letter. I am glad that you found my explanation useful.

With respect to your concerns about specific audit requests, I can best serve the process by forwarding your letter to the auditors, who will contact FairPoint's representatives directly. I trust that the ensuing discussions will resolve most, if not all, of the concerns. If there remain disagreements, I suggest they be handled under the escalation process provided in Rule 25-4.0201(3), F.A.C., which provides as follows:

(3) In those instances where the utility disagrees with the auditor's assessment of a reasonable response time to the request, the utility shall first attempt to discuss the disagreement with the auditor and reach an acceptable revised date. If agreement cannot be reached, the utility shall discuss the issue with successive levels of supervisors at the Commission until an agreement is reached. If necessary, a final decision shall be made by the Prehearing Officer. If the audit is related to an undocketed case, the Chairman shall make the decision.

Under the above process, I will not be further involved with this matter unless a disagreement over the audit must be decided by the Chairman. Moreover, I am optimistic that FairPoint's concerns about specific audit requests will be resolved routinely. Nevertheless, if at any time Ms. Vandiver requests my further assistance, I will be happy to help.

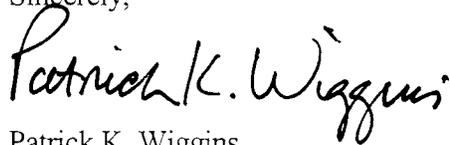
Mr. Kenneth A. Hoffman

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Thank you again for dealing with this matter straightforwardly. If you have any questions about this response, please let me know.

Sincerely,

A handwritten signature in black ink that reads "Patrick K. Wiggins". The signature is written in a cursive, slightly slanted style.

Patrick K. Wiggins
Attorney Supervisor

PKW:js

cc: Denise Vandiver
Beth Salak