



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

September 30, 2010

Paul H. Sunu
Chief Executive Officer
FairPoint Communications, Inc.
521 East Morehead Street, Suite 500
Charlotte, North Carolina 28202

Re: FairPoint Communications, Inc.
Form 10-K for Fiscal Year Ended December 31, 2009
Filed May 28, 2010
File No. 001-32408
Form 10-Q for Quarterly Period Ended March 31, 2010
Filed June 18, 2010
File No. 001-32408
Form 10-Q for Quarterly Period Ended June 30, 2010
Filed August 5, 2010
File No. 001-32408

Dear Mr. Sunu:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Larry Spigel
Assistant Director

cc: Jeffrey J. Pellegrino, Esq.