FAIRPOINT COMMUNICATIONS, INC.

COMPLAINT PROCEDURES FOR ACCOUNTING AND AUDITING MATTERS

The procedures set forth below have been adopted by and will be administered under the supervision of the Audit Committee of FairPoint Communications, Inc. (the "Company"). The Company encourages any employee of the Company or other interested party to submit a good faith complaint regarding accounting or auditing matters to the Company without fear of dismissal or retaliation of any kind. The Company is committed to achieving compliance with all applicable securities laws and regulations, accounting standards, accounting controls and audit practices.

In order to facilitate the report of complaints and concerns, the Audit Committee has established the following procedures for (1) the receipt, retention and treatment of complaints and allegations regarding accounting, internal accounting controls or auditing matters ("Accounting Matters") and (2) the confidential, anonymous submission by employees of concerns regarding Accounting Matters.

These procedures are subject to modification from time to time by the Audit Committee as the Audit Committee may deem appropriate in the best interests of the Company or as required by applicable laws.

A. RECEIPT OF EMPLOYEE COMPLAINTS

1. Employees or others with concerns regarding Accounting Matters may, as applicable, report their concerns to their supervisor or the Company's General Counsel, Shirley J. Linn.

2. In the case where it may not be appropriate to discuss any concerns regarding an Accounting Matter with your supervisor, or where you do not feel comfortable approaching your supervisor with your question, discuss such matter with Shirley J. Linn, the Company's General Counsel. You may contact Shirley J. Linn at the following address and telephone number:

   Shirley J. Linn
   FairPoint Communications, Inc.
   521 East Morehead Street, Suite 500
   Charlotte, North Carolina 28202
   (704) 227-3662

   If you are not comfortable personally contacting the General Counsel, you may submit your concern or complaint in writing anonymously to the General Counsel at the above address or address your concern or complaint to the Chairperson of the Audit Committee, at FairPoint Communications, Inc. at the following address:

   Chairperson of the Audit Committee
   c/o FairPoint Communications, Inc.

521 East Morehead Street, Suite 500
Charlotte, North Carolina 28202

3. Supervisors are obligated to report each concern raised with them regarding Accounting Matters to the General Counsel.

B. TREATMENT OF ACCOUNTING MATTERS COMPLAINTS

1. Upon receipt of a complaint, the General Counsel will: (i) review and determine whether the complaint actually pertains to Accounting Matters; (ii) when so determined, investigate the complaint; and (iii) when so required by Audit Committee guidelines, expeditiously report the complaints to the Chairperson of the Audit Committee.

2. When possible, the General Counsel will acknowledge receipt of the complaint to the sender.

3. Complaints relating to Accounting Matters will be reviewed under Audit Committee direction and oversight by the General Counsel or such other persons as the Audit Committee determines to be appropriate. Confidentiality will be maintained to the fullest extent possible, consistent with the need to conduct an adequate review.

4. Prompt and appropriate corrective action will be taken when and as warranted in the judgment of the Audit Committee.

5. The Company will not discharge, demote, suspend, threaten, harass or in any manner discriminate against any employee in the terms and conditions of employment based upon any lawful actions of such employee with respect to good faith reporting of complaints regarding Accounting Matters or otherwise as specified in Section 806 of the Sarbanes-Oxley Act of 2002.

C. REPORTING AND RETENTION OF COMPLAINTS AND INVESTIGATIONS

The General Counsel will maintain a log that tracks the receipt of all complaints, indicating the substance thereof, whether they involve Accounting Matters and the status or results of any investigation and resolution thereof, and shall prepare and submit to the Audit Committee a quarterly summary of the complaints logged, investigated and resolved. Copies of complaints, the complaint log and summaries will be maintained by the Company in accordance with the Company's document retention policy.