EXHIBIT 5

AUDITED FINANCIAL STATEMENTS

FairPoint Communications audited financial statements can be found at: http://phx.corporate-ir.net/phoenix.zhtml?c=122010&p=irol-irhome.

PETITION OF YCOM NETWORKS, INC. D/B/A FAIRPOINT COMMUNICATIONS TO RECEIVE SUPPORT FROM THE UNIVERSAL SERVICE COMMUNICATIONS PROGRAM – EXHIBIT 5 – 1