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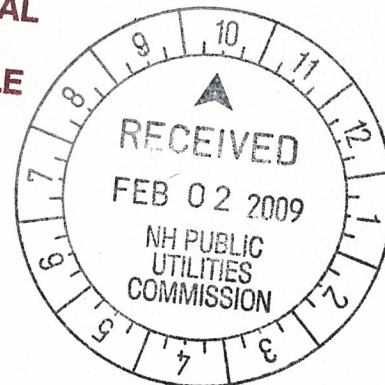
Benjamin J. Aron

Counsel
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January 22, 2009

**CONFIDENTIAL
MATERIAL
IN COMM FILE**

Debra A. Howland
Executive Director and Secretary
New Hampshire Public Utilities Commission
21 S. Fruit Street, Suite 10
Concord, NH 03301-2429



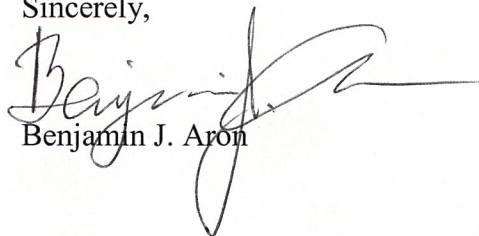
Re: Docket 06-067 – Estimated Refund Due to Sprint

Dear Executive Director Howland,

Please find enclosed for filing an original and seven (7) copies of Sprint Communications Company, L.P. and Sprint Spectrum, L.P.'s Amended Estimated Refund Due to Sprint. A disk attached to this filing and contains proprietary Exhibits. Please note that Exhibits 1 and 2 (both the paper and electronic copies) are being submitted with a request that they receive confidential treatment in accord with RSA 378:43.

Please return a file-stamped copy of the Amended Estimated Refund Due to Sprint in the enclosed self-addressed, postage-prepaid envelope. Thank you for your attention to this matter. If you have any questions concerning Sprint's filing, please do not hesitate to contact me at (703) 592-7618.

Sincerely,


Benjamin J. Aron

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DOCKET