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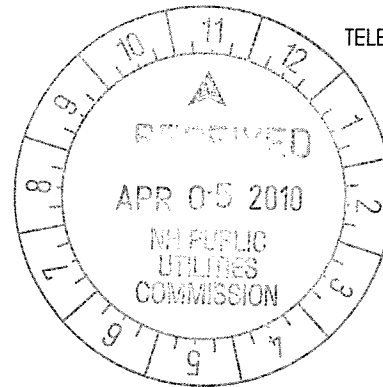
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April 1, 2010

**Via Overnight Delivery**

Eileen Fox, Clerk
 New Hampshire Supreme Court
 One Charles Doe Drive
 Concord, NH 03301

**Re: Appeal of Union Telephone Company d/b/a Union Communications
 Supreme Court Docket No. 2009-0168 (Consolidated)**

Dear Clerk Fox:

On behalf of Union Telephone Company d/b/a Union Communications ("Union"), enclosed please find the original and eight (8) copies of the Supplemental Memorandum of Petitioner–Appellant, the original and eight (8) copies of the Certificate of Service and the original and eight (8) copies of the Appendix thereto.

An extra copy of the memorandum and appendix is provided. Please file stamp and return this copy to us in the enclosed, self-addressed envelope, postage prepaid.

Sincerely,

Martin C. Rothfelder
 NH Bar No. 2880

MCR/rma
 Enclosures

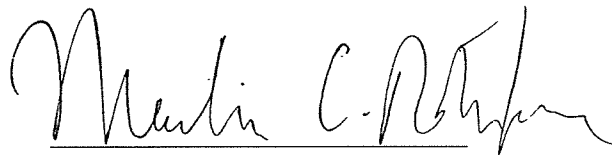
cc: Attorneys listed on Certificate of Service (two copies each)

CERTIFICATE OF SERVICE

I certify that I have, this date, mailed copies of the Supplemental Memorandum of Petitioner-Appellant, the Appendix to Supplemental Memorandum of Petitioner-Appellant and this certificate of service, via first class United States mail, postage prepaid to: Robert J. Munnely, Jr., Murtha Cullina LLP, 99 High Street, Boston, MA 02110; Frederick J. Coolbroth, Devine, Millimet & Branch, Professional Association, 43 North Main Street, Concord, NH 03301; Susan S. Geiger, Orr & Reno, One Eagle Square, PO Box 3550, Concord, NH 03302-3550; Carl Billek, IDT America Corp., 550 Broad Street, 17th Floor, Newark, NJ 07102-3111; Olga L. Bogdanov, Esq., Murtha Cullina LLP, 99 High Street, Boston, MA 02110; Meredith A. Hatfield, Consumer Advocate, Office of Consumer Advocate, 21 S. Fruit Street, Suite 18, Concord, NH 03301; Glenn A. Perlow, Assistant Attorney General, Civil Bureau, New Hampshire Department of Justice, Department of Justice, 33 Capitol Street, Concord, NH 03301; and F. Anne Ross, Esq., General Counsel, New Hampshire Public Utilities Commission, 21 S. Fruit Street, Suite 10, Concord, New Hampshire 03301; Debra A. Howland, Executive Director and Secretary, NH Public Utilities Commission, 21 South Fruit Street, Suite 10, Concord, NH 03301-2429.

Date: _____

4/1/10


Martin C. Rothfelder