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UTILITIES

COMMISSION

May 15, 2009

BY E-FILING and FEDERAL EXPRESS

Ms. Debra A. Howland Executive Director & Secretary New Hampshire Public Utilities Commission 21 South Fruit Street, Suite 10 Concord, New Hampshire 03301

Re:

Docket No. 08-162

Petition of Comcast Phone of New Hampshire, LLC d/b/a Comcast Digital Phone for Arbitration of Rates, Terms and Conditions of Interconnection with Kearsarge Telephone Company d/b/a TDS Telecom, Merrimack County Telephone Company d/b/a TDS Telecom and Wilton Telephone Company, Inc. d/b/a TDS Telecom

Pursuant to the Communications Act of 1934, as Amended

Dear Ms. Howland:

I enclose for filing in the matter captioned above an original and seven copies of *Reply Brief of Comcast Phone of New Hampshire*, *LLC*.

Thank you for your assistance in this matter, and please do not hesitate to contact me with any questions or concerns.

Sincerely,

Paul D. Abbott

PDA/jb Enclosures

cc: All Parties of Record (by email - w/enclosure)

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