

**DEVINE
MILLIMET**

ATTORNEYS AT LAW

September 20, 2007

FREDERICK J. COOLBROTH
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Debra A. Howland
Executive Director & Secretary
New Hampshire Public Utilities Commission
21 S. Fruit St., Ste. 10
Concord, NH 03301

Re: DT 07-07-027 Kearsarge Telephone Company, Wilton Telephone Company, Inc.,
Hollis Telephone Company, Inc. and Merrimack County Telephone Company
(the "Petitioners") Petition for an Alternate Form of Regulation

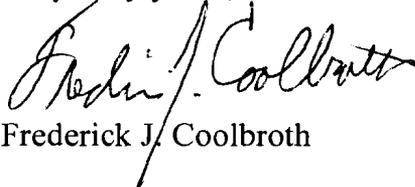
Dear Ms. Howland:

Please note that the Concord, New Hampshire office of Devine, Millimet & Branch,
Professional Association has moved. The new office address is:

Devine, Millimet & Branch, Professional Association
43 North Main Street
Concord, NH 03301

Telephone and fax numbers and e-mail addresses are unchanged.

Very truly yours,


Frederick J. Coolbroth

FJC:kaa

