

MINTZ LEVIN

Paul D. Abbott | 617 210 6858 | pdabbott@mintz.com

One Financial Center
Boston, MA 02111
617-542-6000
617-542-2241 fax
www.mintz.com

May 22, 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 *Sur-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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Mintz, Levin, Cohn, Ferris, Glovsky and Popeo, P.C.

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