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## LATHAM & WATKINS LLP

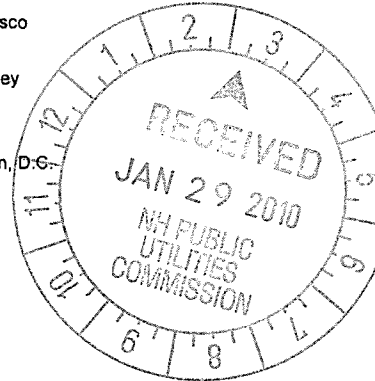
January 29, 2010

### VIA ELECTRONIC MAIL AND HAND DELIVERY

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

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Re: **DT 09-044, Rural Carriers' Petition for Inquiry Into Regulatory Status of IP Enabled Voice Service**

Dear Ms. Howland:

Enclosed for filing in the above-captioned matter please find an original and seven (7) copies of the Reply Brief of TWC Digital Phone LLC.

Please let me know if there are any questions about this filing. Thank you for your assistance.

Sincerely,

A handwritten signature in cursive script, appearing to read "Brian Murray".

Brian W. Murray  
of LATHAM & WATKINS LLP

Enclosure  
cc: Service List