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March 5, 2010

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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

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 Sur-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,

Bria Man

Brian W. Murray of LATHAM & WATKINS LLP

Enclosure cc: Service List

