

ATTORNEYS AT LAW

CONFIDENTIAL MATERIAL IN COMM FILE

November 15, 2007

FREDERICK J. COOLBROTH 603.410.1703 FCOOLBROTH@DEVINEMILLIMET.COM

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:

Enclosed for filing in the above-docketed proceeding are an original and seven (7) copies each of the confidential Rebuttal Testimony of Michael C. Reed on behalf of the Petitioners.

A compact disk containing the rebuttal testimony is also enclosed.

Very truly yours,

Frederick **J**. Coolbroth

cc: Meredith A. Hatfield, Esq. Susan S. Geiger, Esq. Alan Linder, Esq. Dr. Robert Loube



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