

**DEVINE
MILLIMET**

ATTORNEYS AT LAW

November 15, 2007

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

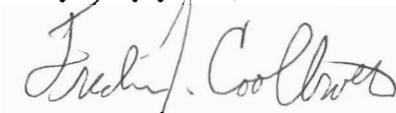
Re: DT 07-07-027 Kearsarge Telephone Company, Wilton Telephone Company, Inc.,
Hollis Telephone Company, Inc. and Merrimack County Telephone Company
(the "Petitioners") Petition for an Alternate Form of Regulation

Dear Ms. Howland:

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

A compact disk containing the rebuttal testimony is also enclosed.

Very truly yours,



Frederick J. Coolbroth

FJC:kaa

cc: Electronic Service List
Meredith A. Hatfield, Esq.

