MINTZ LEVIN

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December 4, 2007

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 "Joint Petitioners") Petition for an Alternate Form of Regulation

Dear Ms. Howland:

Comcast Phone of New Hampshire, LLC ("Comcast") has reviewed the *Settlement Agreement Among The Joint Petitioners And The Other Signatories Hereto* ("Settlement Agreement") filed today in the above-referenced proceeding. Comcast has no objection to the Settlement Agreement, nor does it object to the signatories' request for a waiver of Puc 203.20(e).

Thank you for your attention to this matter.

Very truly yours,

Paul D. Abbott

cc: Electronic Service List

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