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**CONFIDENTIAL  
MATERIAL  
IN COMM FILE**

January 22, 2009



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

Re: Docket 06-067 – Estimated Refund Due to Sprint

Dear Executive Director Howland,

Please find enclosed for filing an original and seven (7) copies of Sprint Communications Company, L.P. and Sprint Spectrum, L.P.'s Estimated Refund Due to Sprint. Please note that Exhibits 1 and are being submitted with a request that they receive confidential treatment in accord with RSA 378:43.

Please return a file-stamped copy of the Estimated Refund Due to Sprint in the enclosed self-addressed, postage-prepaid envelope. Thank you for your attention to this matter. If you have any questions concerning Sprint's filing, please do not hesitate to contact me at (703) 592-7618.

Sincerely,

Benjamin J. Aron