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December 4, 2009



**Via Hand Delivery and Electronic Mail**

Debra A. Howland, Executive Director and Secretary  
N.H. Public Utilities Commission  
21 S. Fruit Street, Suite 10  
Concord, NH 03301

***Re: DT 09-044, Rural Carriers' Petition for Inquiry Into The  
Regulatory Status of IP Enabled Voice Service***

Dear Ms. Howland:

Enclosed for filing with the Commission in the above-captioned matter please find an original and seven (7) copies of Prefiled Reply Testimony of David J. Kowolenko and Prefiled Reply Testimony of Beth Choroser submitted on behalf of Comcast.

Please let me know if there are any questions about this filing. Thank you for your assistance.

Very truly yours,

A handwritten signature in cursive script, appearing to read "Susan S. Geiger".

Susan S. Geiger

Enclosures  
cc: Service List (Electronic Mail only)  
615982\_1.DOC