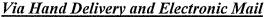
One Eagle Square, P.O. Box 3550 Concord, NH 03302-3550 Telephone 603.224.2381 Facsimile 603.224.2318 www.orr-reno.com

December 4, 2009



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,

Susan S. Geiger

An Align

Enclosures

cc: Service List (Electronic Mail only)

615982\_1.DOC