

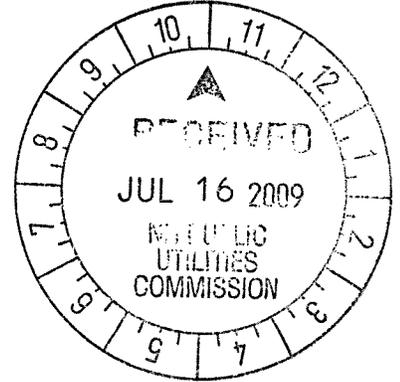


IDT America, Corp.  
520 Broad Street  
Newark, New Jersey 07102-3111

July 14, 2009

**VIA ELECTRONIC DELIVERY**

Ms. Debra A. Howland  
Executive Director and Secretary  
New Hampshire Public Utilities Commission  
21 S. Fruit Street, Suite 10  
Concord, NH 03301-7319



**Re: Comments of IDT America, Corp.  
IDT America, Corp. Petition for Arbitration of Rates, Terms and Conditions  
Of Interconnection Agreement With Union Telephone Co.  
Docket No. DT-09-048**

Dear Executive Director Howland:

On behalf of IDT America, Corp. ("IDT"), please accept the attached comments in support of its positions in the above-listed docket.

Pursuant to Commission rules, this letter is being electronically filed at [Executive.Director@puc.nh.gov](mailto:Executive.Director@puc.nh.gov). In addition, an original and seven (7) copies of this letter are also being filed via overnight mail. Please date stamp and return the enclosed extra copy of this filing. Please contact me at (973) 438-4854 or [Carl.Billek@corp.idt.net](mailto:Carl.Billek@corp.idt.net) if you have any questions.

Sincerely,

/s/ **Carl Billek**

Carl Billek  
IDT America, Corp.

c: Victor Del Vecchio (via email)  
Brian McDermott, Synergies Law Group, PLLC (via email)  
Edward S. Quill, Jr., Synergies Law Group, PLLC (via email)  
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