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March 7, 2013

Via Hand Delivery

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

Re: DT 12-107 – New Hampshire Optical Systems, Inc.

Dear Ms. Howland:

Enclosed for filing, please find an original and six (6) copies of New Hampshire Optical Systems, Inc.'s and Waveguide, Inc.'s (collectively "NHOS") response to the January 30, 2013 Staff Report and Recommendation with respect to the above-captioned matter.

I hereby certify that on this date a copy of NHOS's response has been forwarded to all persons listed on the service list via electronic mail, and via U.S. Mail for those unable to receive electronic communications.

Please do not hesitate to call should you have any questions.

Sincerely,

Christopher H.M. Carter

CHMC/smc

Enclosures

Cc: Client

Service List

#51462231