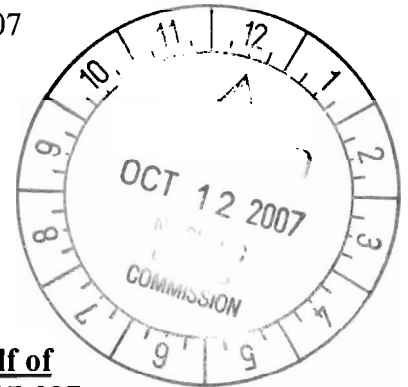


October 11, 2007

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



RE: Prefiled Testimony of David Kowolenko On Behalf of Comcast Phone of New Hampshire, LLC in Docket No. 07-027

Dear Ms. Howland:

Enclosed for filing and docketing are an original and seven (7) copies of the prefiled testimony of David Kowolenko on behalf of Comcast Phone of New Hampshire, LLC, in Kearsarge Telephone Company's Petition for Alternative Form of Regulation, Docket No. 07-027.

Also enclosed is an extra copy of the Testimony. Please date stamp and return the copy in the enclosed return envelope as confirmation of the filing.

Additionally, please note that we have served electronic copies on the Commission and on each person identified on the Commission's service list for this docket, including the Office of the Consumer Advocate.

Very Truly Yours,

A handwritten signature in black ink that reads "May Y. Low". The signature is fluid and cursive, with a long horizontal stroke at the end.

May Y. Low

Enclosures

cc: Cameron F. Kerry, Esq. (w/enclosures)
Stacey Parker (w/enclosures)
Brian Rankin (w/enclosures)