

CONFIDENTIAL  
MATERIAL  
IN COMM FILE

November 15, 2007

FREDERICK J. COOLBROTH  
603.410.1703  
FCCOOLBROTH@DEVINEMILLIMET.COM

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

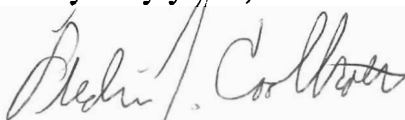
Re: DT 07-07-027 Kearsarge Telephone Company, Wilton Telephone Company, Inc.,  
Hollis Telephone Company, Inc. and Merrimack County Telephone Company  
(the "Petitioners") Petition for an Alternate Form of Regulation

Dear Ms. Howland:

Enclosed for filing in the above-docketed proceeding are an original and seven (7) copies each of the confidential Rebuttal Testimony of Michael C. Reed on behalf of the Petitioners.

A compact disk containing the rebuttal testimony is also enclosed.

Very truly yours,



Frederick J. Coolbroth

FJC:kaa

cc: Meredith A. Hatfield, Esq.  
Susan S. Geiger, Esq.  
Alan Linder, Esq.  
Dr. Robert Loube

