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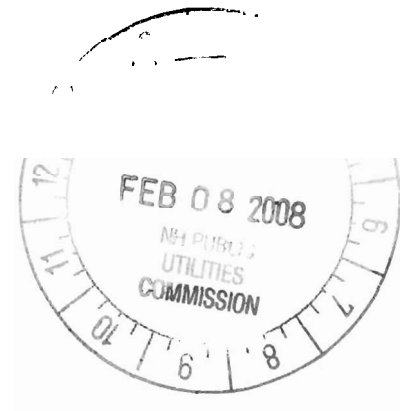
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February 8, 2008

VIA HAND DELIVERY

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



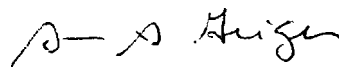
***Re: DT 07-027, Petitions of Kearsarge, Wilton,
Hollis and Merrimack County Telephone
Companies for an Alternative Form of Regulation***

Dear Ms. Howland:

Enclosed for filing with the Commission in the above-captioned docket please find an original and seven copies of segTEL Inc.'s Reply Brief.

Please let me know if there are any questions about this filing. Thank you.

Very truly yours,


Susan S. Geiger

cc: Service List (electronic mail only)
Enclosure