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July 17, 2009

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



Re: DT 07-027, TDS Companies, Alternative Form of Regulation

Dear Ms. Howland:

Please find enclosed original and 7 copies of Rebuttal Testimony of Ben Johnson, Ph.D., dated July 17, 2009 on behalf of Daniel Bailey. Copies are being sent electronically to the Commission and all parties to this proceeding.

Thank you for your attention to this matter.

Sincerely,

Handwritten signature of Alan Linder in cursive.

Alan Linder
Staff Attorney

AL:blg
Enclosures (original & 7 copies)

Cc (w/encls):
Service List, DT 07-027
Daniel Bailey
Dan Feltes