

CONFIDENTIAL
MATERIAL
IN COMM FILE

September 9, 2009

FREDERICK J. COOLBROTH
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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 and Daniel Goulet on behalf of the Petitioners.

A compact disk containing the rebuttal testimony is also enclosed.

Very truly yours,

A handwritten signature in blue ink that reads "Frederick J. Coolbroth".

Frederick J. Coolbroth

FJC:kaa

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