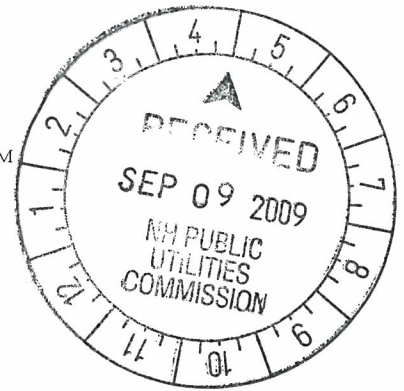


DEVINE  
MILLIMET

ATTORNEYS AT LAW

September 9, 2009

FREDERICK J. COOLBROTH  
603.410.1703  
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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 public 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,

  
Frederick J. Coolbroth

FJC:kaa

cc: Electronic Service List  
Meredith A. Hatfield, Esq.