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ATTORNEYS AT LAW

January 17, 2014

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## VIA HAND DELIVERY AND ELECTRONIC MAIL

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

Re: DM 13-252; Northern New England Telephone Operations LLC and Enhanced Communications of Northern New England, Inc. Objection to Public Utility Assessment

Dear Ms. Howland:

In accordance with the Procedural Schedule prescribed in the Commission's Order dated November 27, 2013, enclosed is the Prefiled Testimony of Kevin O'Quinn in support of the subject Objection.

Very truly yours, J. Malc

HNM:aec

Enclosures

cc: Electronic Service List

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