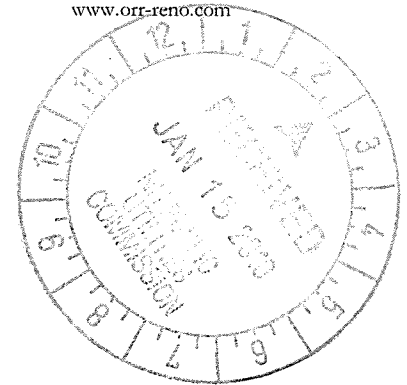


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January 15, 2010



Via Hand Delivery and Electronic Mail

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

***Re: DT 09-044, Rural Carriers' Petition for Inquiry Into The
Regulatory Status of IP Enabled Voice Service***

Dear Ms. Howland:

Enclosed for filing with the Commission in the above-captioned matter please find an original and seven (7) copies of the Opening Brief of Comcast Phone of New Hampshire, LLC and its affiliates.

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

Very truly yours,

A handwritten signature in cursive script, appearing to read 'S. S. Geiger'.

Susan S. Geiger

Enclosures

cc: Service List (Electronic Mail only)
625786_1.DOC