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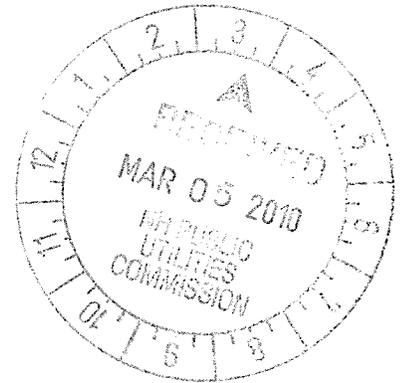
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March 5, 2010

**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 a Surreply Brief submitted on behalf 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 that reads "Susan S. Geiger".

Susan S. Geiger

Enclosures

cc: Service List (Electronic Mail only)  
637265\_1.DOC