

Susan S. Geiger  
sgeiger@orr-reno.com  
Direct Dial 603.223.9154  
Direct Fax 603.223.9054

**Orr&Reno**  
*Professional Association*

One Eagle Square, P.O. Box 3550  
Concord, NH 03302-3550  
Telephone 603.224.2381  
Facsimile 603.224.2318  
www.orr-reno.com

October 9, 2009

**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 Prefiled Direct Testimony of David J. Kowolenko and Beth Choroser 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, appearing to read "Susan S. Geiger".

Susan S. Geiger

Enclosures  
cc: Service List (Electronic Mail only)  
600950\_i.DOC