



September 13, 2007

FREDERICK J. COOLBROTH 603.410.1703 FCOOLBROTH@DEVINEMILLIMET.COM

By Hand Delivery

Debra A. Howland Executive Director & Secretary New Hampshire Public Utilities Commission 21 S. Fruit St., Ste. 10 Concord, NH 03301

Re: DT 07-011 Verizon New England Inc., Bell Atlantic Communications Inc.,

NYNEX Long Distance Co. Verizon Select Services Inc., and Fairpoint

Communications, Inc.

Dear Ms. Howland:

Enclosed are the three (3) remaining copies of FairPoint Communications, Inc.'s Rebuttal Testimony.

Some of these materials being furnished by FairPoint Communications, Inc. are highly confidential and are submitted pursuant to RSA 378:43 and to the protective agreement executed in this docket.

Very truly yours,

Frederick J. Coolbroth

FJC:kaa

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