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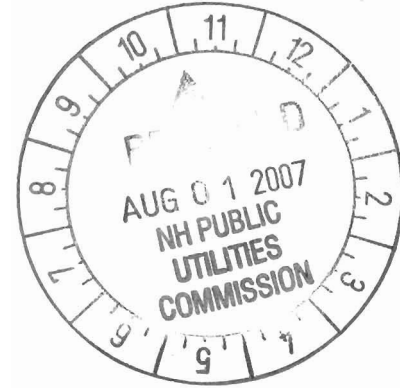
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July 31, 2007

BY OVERNIGHT MAIL

Debra A. Howland  
Executive Director  
New Hampshire Public Utilities Commission  
21 S. Fruit Street, Suite 10  
Concord, NH 03301-2429

**CONFIDENTIAL  
MATERIAL  
IN COMM FILE**



Re: DT 07-011, Verizon and FairPoint Communications  
Transfer of Assets to FairPoint Communications

Dear Ms. Howland:

Enclosed please find for filing in the above matter an original and seven (7) copies of the following materials:

1. Pre-filed Direct Testimony of Michael D. Pelcovits on behalf of the New England Cable and Telecommunications Association, Inc. and Comcast Phone of New Hampshire LLC, together with Attachments MDP-1 through MDP-51 (public version).
2. Confidential pages 26 and 83 of the Pelcovits testimony and confidential Attachment MDP-16, which are being provided in a sealed envelope.

The public version and confidential portions of Dr. Pelcovits' direct testimony and attachments are being served upon Commission Staff, the Office of Consumer Advocate and the Petitioners, Verizon and FairPoint, pending instruction on which other persons on the service list are eligible to receive the enclosed confidential material. The public version of this filing is being served upon all parties to the service list by email.

Please date stamp the enclosed duplicate copy of this transmittal letter and return it to me for my file in the enclosed stamped, self-addressed envelope. Thank you for your assistance.

Sincerely yours,

A handwritten signature in cursive script, appearing to read "Alan D. Mandl".

Alan D. Mandl

Enclosures

cc: Service List by email