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April 8, 2009

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

Re: Verizon/Bayring – NH Supreme Court 2008-0645

Dear Ms. Howland:

Enclosed for filing with the Commission please find a copy of the Reply Brief of Petitioners – Appellants and accompanying Supplemental Appendix in connection with the above referenced docket.

Please do not hesitate to call if you have any questions.

Very truly yours,

Sarah B. Knowlton

SBK/sms Enclosures