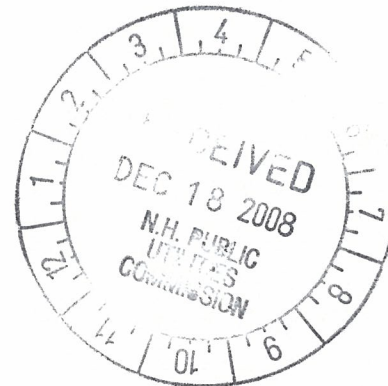


December 18, 2008



Debra Howland, Executive Director
New Hampshire Public Utilities Commission
21 South Fruit Street, Suite 10
Concord, N.H. 03301-2429

Re: DRM 08-126, Rulemaking - Revisions to Puc 400
Comments of segTEL, Inc.

Dear Ms. Howland:

Attached are the comments of segTEL, Inc. regarding the proposed changes to NH Code of Administrative Rules Puc 400.

Sincerely,

A handwritten signature in cursive script, appearing to read "Kath Mullholand".

Kath Mullholand
Director of Operations

NHPUC DEC18'08 PM 4:25