MINTZ LEVIN

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December 18, 2008

BY E-FILING and U.S. MAIL

Ms. Debra A. Howland Executive Director & Secretary New Hampshire Public Utilities Commission 21 South Fruit Street, Suite 10 Concord, New Hampshire 03301



Re: Comments of Comcast Phone of New Hampshire, LLC, DRM 08-126

Dear Ms. Howland:

Enclosed for filing in the matter captioned above, please find the original and seven copies of:

- 1. Comments of Comcast Phone of New Hampshire, LLC; and,
- 2. Certificate of Service.

Thank you for your assistance in this matter.

Sincerely

Cameron F. Kerry

CFK/jdn

cc: All Parties of Record (by email)

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