May 15, 2009



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

Re: Brief of segTEL, Inc.

DT 08-146 segTEL Request for Arbitration with PSNH

Dear Ms. Howland:

Attached for filing is segTEL's Brief in the above-mentioned docket.

Hard copies will be delivered to Commission offices on Monday morning.

Sincerely,

Kath Mullholand

Director of Operations

SP:8 W 60.8TAUM ON AHN