

Susan S. Geiger
sgeiger@orr-reno.com
Direct Dial 603.223.9154
Direct Fax 603.223.9054

Orr&Reno
Professional Association

One Eagle Square, P.O. Box 3550
Concord, NH 03302-3550
Telephone 603.224.2381
Facsimile 603.224.2318
www.orr-reno.com

October 9, 2009

Via Hand Delivery and Electronic Mail

Debra A. Howland, Executive Director and Secretary
N.H. Public Utilities Commission
21 S. Fruit Street, Suite 10
Concord, NH 03301



***Re: DT 09-044, Rural Carriers' Petition for Inquiry Into The
Regulatory Status of IP Enabled Voice Service***

Dear Ms. Howland:

Enclosed for filing with the Commission in the above-captioned matter please find an original and seven (7) copies of the Prefiled Direct Testimony of David J. Kowolenko and Beth Choroser on behalf of Comcast Phone of New Hampshire, LLC and its affiliates.

Please let me know if there are any questions about this filing. Thank you for your assistance.

Very truly yours,

A handwritten signature in cursive script that reads "Susan S. Geiger".

Susan S. Geiger

Enclosures
cc: Service List (Electronic Mail only)
600950_1.DOC