



December 4, 2009

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BY HAND DELIVERY

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

Re: DT 09-044 Petition for an Investigation into the Regulatory Status of IP Enabled Voice Telecom Service

Dear Ms. Howland:

Enclosed for filing in the above-docketed proceeding are an original and seven (7) copies of Reply Testimony of Douglas Meredith and Valerie Wimer, on behalf of the New Hampshire Telephone Association.

A compact disk containing the testimony is also enclosed.

Very truly yours,

Harry N. Malore (Kaa)

HNM:kaa

cc: Electronic Service List

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