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RECEIVED DEC 09 2010 NH PUBLIC UTILITIES COMMISSION

December 8, 2010

VIA E-FILING AND OVERNIGHT MAIL

Debra A. Howland Executive Director and Secretary New Hampshire Public Utilities Commission 21 South Fruit Street, Suite 10 Concord, NH 03301-2429

Re: Petition by Certain Rural Telephone Companies Regarding CLEC Registrations within Their Exchanges DT 10-183

Dear Ms. Howland:

Enclosed for filing in the above-referenced matter, please find an original and seven copies of Rebuttal Testimony of Michael Pelcovits on behalf of New England Cable and Telecommunications Association.

Please contact the undersigned if you have any questions.

Very truly yours,

Robert J. Munnelly, Jr.

Enclosures

cc: Service List

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