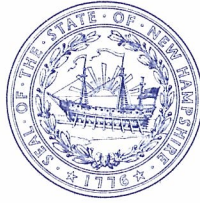


THE STATE OF NEW HAMPSHIRE

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CONCORD, NEW HAMPSHIRE 03301-2429

October, 19, 2010

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

**RE: DT 07-027 TDS AFOR, Phase III  
Closing Statements**

Dear Ms. Howland:

I enclose for filing with the Commission an original and six copies of the confidential and redacted versions of the OCA's Closing Statement in the above referenced matter.

Copies of this letter and the redacted version of the aforementioned will be distributed to the service list via electronic mail. Copies of the confidential version will be distributed to the Petitioners, Staff and Mr. Bailey (NHLA).

Please contact me with any questions. Thank you for your assistance.

Sincerely,

A handwritten signature in blue ink that reads "REP Hollenberg".

Rorie E.P. Hollenberg

Enclosures

cc: Service List (redacted version)  
Petitioners (confidential and redacted versions)  
PUC Staff (confidential and redacted versions)  
Alan Linder, Esq. (confidential and redacted versions)

NHPUC OCT19'10 PM 4:17

