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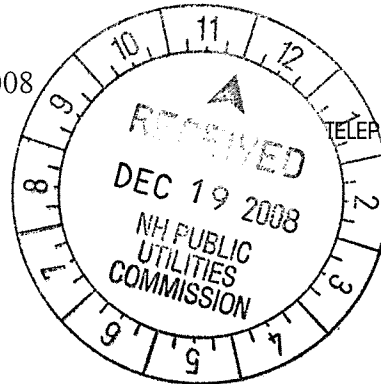
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December 18, 2008



VIA OVERNIGHT EXPRESS

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

Re: DRM 08-126 – Proposed Changes to PUC 402.49 and 431.01

Dear Ms. Howland:

Enclosed for filing in the above referenced docket, please find an original and seven (7) copies of the Comments of Union Telephone Company, along with seven (7) additional copies of this letter. A copy of this filing and this letter has also been provided via the internet.

Also enclosed is an extra copy of the letter and comments. Please return them to us date stamped as filed, in the enclosed postage pre-paid, self addressed envelope.

Thank you for your attention to this matter.

Sincerely,

A handwritten signature in black ink that reads "Martin C. Rothfelder". The signature is written in a cursive style.

Martin C. Rothfelder

Enclosures
MCR/rma

cc: Jasper Thayer (via e-mail and first class mail)
Darren Winslow (via e-mail and first class mail)