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Via Electronic Delivery

Ms. Debra A. Howland
Executive Director and Secretary
New Hampshire Public Utilities Commission
21 S. Fruit Street, Suite 10
Concord, NH 03301-7319



Re: Docket No. 09-048, IDT Petition for Arbitration

Dear Ms. Howland:

Enclosed for filing is the Arbitrator's Report and Recommendations in the above-referenced matter.

If you have any questions regarding this matter, please do not hesitate to contact me at the phone numbers above. Thank you for your attention to this matter.

Very truly yours,

Victor D. Del Vecchio

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cc: Electronic Service List