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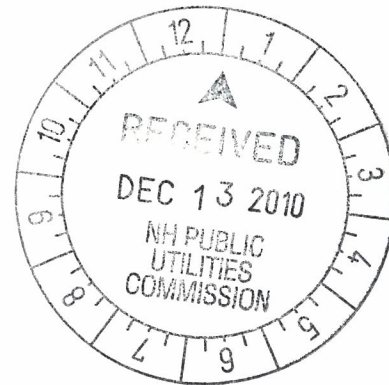
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**VIA FIRST-CLASS MAIL**

December 10, 2010

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



**Re: DT 08-0130 (Application of MetroCast Cablevision of New Hampshire, LLC, for Certification as a Competitive Local Exchange Carrier)**

**DT 09-065 (Application of IDT America, Corp. for Certification as a Competitive Local Exchange Carrier)**

Dear Ms. Howland:

Enclosed for filing in the above referenced-matters are an original and eight (8) written copies of a "Stipulation and Settlement Agreement" jointly entered into by Union Telephone Company, Inc., TDS Telecommunications Corporation, MetroCast Cablevision of New Hampshire, LLC, and IDT America, Corp. (collectively, the "Stipulating Parties")

An electronic version of the enclosed document is being delivered separately via electronic mail.

The "Stipulation and Settlement Agreement" is intended to resolve all outstanding issues in dispute among the Stipulating Parties in these matters. The Stipulating Parties jointly ask that the Public Utilities Commission adopt the terms of the Stipulation and Settlement Agreement and enter Orders in these matters consistent with those terms.

I have contacted the respective attorneys-of-record for Bretton Woods Telephone Company, Inc., Dixville Telephone Company, Dunbarton Telephone Company, Inc., Granite State Communications, Northland Telephone Company of Maine, Inc. (the five foregoing, collectively, the "Five NHTA Companies"), and segTEL, Inc., and I am authorized to state that each of the aforesaid companies does not object to the adoption of the attached Stipulation and Settlement Agreement.

I have enclosed an additional written copy of the attached submission. Would you kindly date-stamp the additional copy and return it to me in the enclosed self-addressed and stamped envelope?

Thank you for your attention to this matter.

Very truly yours,

A handwritten signature in black ink, appearing to read "Paul J. Phillips".

Paul J. Phillips  
Counsel for Union Telephone Company, Inc.  
and TDS Telecommunications Corporation

Attachment

S00759-00015\Doc #92

State of New Hampshire  
Before the New Hampshire Public Utilities Commission

DT 08-130

In re: Application of MetroCast Cablevision of  
New Hampshire, LLC, for Certification as a  
Competitive Local Exchange Carrier

and

DT 09-065

In re: Application of IDT America, Corp. for  
Certification as a Competitive Local Exchange Carrier

SERVICE LIST

Original + 8 Copies + E-mail:

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