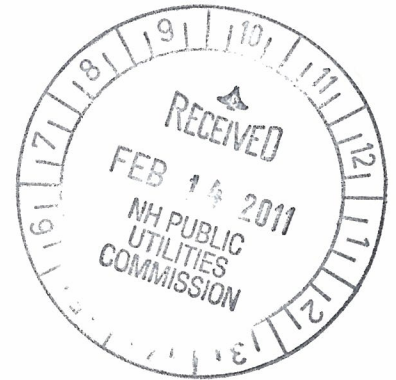


February 11, 2011



Debra Howland
Executive Director
New Hampshire Public Utilities Commission
21 S. Fruit St., Suite 10
Concord, NH 03301

Re: **DT 10-183** **Brief of segTEL, Inc.**

Dear Ms. Howland:

Enclosed are paper copies of the Brief of segTEL in the above-named matter.

segTEL has provided copies to the service list via electronic mail.

Sincerely,

Kath Mullholand
Director of Operations

PUC FEB14'11 AM10:08