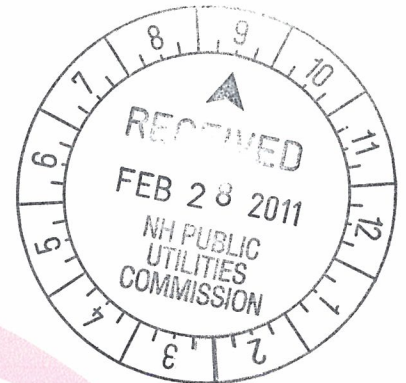


February 25, 2011

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



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

Dear Ms. Howland:

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

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

Sincerely,

A handwritten signature in cursive script that reads "Kath Mullholand".

Kath Mullholand  
Director of Operations

NHPUC FEB28/11 AM 8:52