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November 9, 2012

Via Hand-Delivery

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

> DT-308, Comcast Phone of New Hampshire, LLC and Comcast IP Phone II, Re: LLC; Application of SB 48 on VoIP and IP Enabled Services

Dear Ms. Howland:

Enclosed please find the original and six copies of the Brief of AT&T Corp. and Verizon in Response to the Commission's Request for Comment.

Thank you for your attention to this matter.

Very truly yours,

Scott H. Angstreich

Enclosure

NHPUC NOV09'12 PM 4:12

cc:

Service List (electronic delivery)

Office of the Consumer Advocate (electronic delivery)