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Via Hand Delivery and Electronic Mail

Debra A. Howland
Executive Director and Secretary
New Hampshire Public Utility Commission
21 South Fruit Street, Suite 10
Concord, NH 03301

Re: DT 12-308 Application of SB 48 on VoIP and IP Enabled Services

Dear Ms. Howland:

Enclosed for filing with the Commission in the above-referenced docket please find an *original* and 7 copies of the Brief of Comcast Phone of New Hampshire, LLC and Comcast IP Phone II, LLC.

Please let me know if there are any questions about this filing. Thank you.

Very truly yours,

Rachel Aslin Goldwasser

RAG/lbr
Enclosures

cc: Service List (Electronic mail only)
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