

**DEVINE
MILLIMET**

ATTORNEYS AT LAW

August 7, 2013

HARRY N. MALONE
T 603.695.8532
HMALONE@DEVINEMILLIMET.COM**VIA HAND DELIVERY AND
ELECTRONIC MAIL**Debra Howland
Executive Director
NH Public Utilities Commission
21 S. Fruit Street, Suite 10
Concord, NH 03301

Re: IR 13-038 – Stakeholder Review of Assessment Practices

Dear Ms. Howland:

This letter is submitted on behalf of the New Hampshire Telephone Association (“NHTA”) in response to Ms. Fabrizio’s email of July 30, 2013, in which she invited comments on the Second Revised Straw Proposal of the Commission Staff in the subject proceeding.

NHTA has reviewed the Proposal and concurs in principle with the four point legislative proposal as described at the conclusion of the document. However, this is not to say that NHTA believes this to be a complete solution. As it explained in its previous comments on the first Staff Straw Proposal, NHTA also believes that only intrastate revenues should be considered the basis of assessable revenue for purposes of RSA 363-A. NHTA does acknowledge the Staff’s concerns about the Commission’s power to implement this interpretation under its rulemaking authority. Accordingly, and without conceding that the Commission actually lacks this authority, NHTA is committed to working with the Commission and other stakeholders to establish a legal framework that accommodates NHTA’s concerns regarding the assessment of all revenues, both interstate and intrastate.

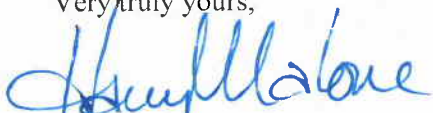
NHPUC AUG07'13 PM 2:21

August 7, 2013

Page 2

NHTA thanks you and the Staff for undertaking this effort. We look forward to working with you and other stakeholders in the near future toward a result that is satisfactory to all.

Very truly yours,



Harry N. Malone

HNM:acc

cc: Electronic Service List