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VIA HAND DELIVERY

December 4, 2007

Ms. Debra Howland
Executive Director and Secretary
New Hampshire Public Utilities Commission
21 South Fruit Street
Concord, NH 03301



Re: DT 07-027 (Petitions of Four TDS Telecom Companies for Alternate Regulation)

Dear Ms. Howland:

This letter is filed on behalf of Granite State Telephone, Inc. ("Granite State"), an intervenor in the above-referenced matter. An additional seven (7) copies are enclosed for your use.

Granite State has reviewed the proposed Settlement Agreement and the accompanying request to waive the provisions of Puc 203.20(e), as filed by counsel for the TDS Telecom Petitioners on December 3, 2007. Although Granite State does not intend to sign onto the Settlement Agreement, Granite State has no objection to the Commission's adoption of the Settlement Agreement for purposes of resolving the litigation in this matter. Granite State also does not object to the requested waiver of Puc 203.20(e), which, if granted, will allow the Commission to consider adoption of the Settlement Agreement during the hearings scheduled to begin today.

Please let me know if you have any questions.

Sincerely,

A handwritten signature in cursive script that reads "Paul J. Phillips".

Paul J. Phillips
Counsel for Granite State Telephone, Inc.

PJP:

cc: Electronic-Mail Service List, DT 07-027
Susan Rand King, President, Granite State Telephone, Inc.

**State of New Hampshire
Before the New Hampshire Public Utilities Commission**

DT 07-027

**Petition of Kearsarge Telephone Company, Merrimack County
Telephone Company, Wilton Telephone Company and
Hollis Telephone Company for an Alternate Form of Regulation**

SERVICE LIST

Original + 8 Copies + E-mail:

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