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September 8, 2006

Via Electronic and Overnight Mail

Mary Cottrell
Secretary
Department of Telecommunications and Energy
Telecommunications Division
One South Station, Second Floor
Boston, MA 02110

Re: DTE 06-33, E911 Long Term Funding Plan

Dear Secretary Cottrell:

Pursuant to the procedural schedule in the above-captioned docket, Comcast Phone of Massachusetts, Inc. ("Comcast") respectfully submits this letter in lieu of Reply Comments.

Comcast provides facilities-based residential phone service to customers in the Commonwealth of Massachusetts. Through an affiliated entity, Comcast also serves customers with its IP-enabled Comcast Digital Voice service. Comcast takes very seriously the provision of E911 service and is committed to providing safe and reliable voice service to our customers.

Comcast echoes the sentiments of other commenters that urged that E911 be supported through a funding mechanism that extends to all end-users that use and benefit from the E911 system, regardless of the technology used to access the system. As RNK Telecom notes in its Comments, however, the Department should not require the surcharge to be collected by entities that own, control or manage the "connection points" to the E911 system.¹ Owners of such facilities, such as broadband or DSL connections, would be unable to determine if their customers are using voice services over their broadband connections. Rather, as proposed by RNK², collection from end-users and remittance to SETB of the surcharge should be the responsibility of the retail voice service provider. It is the retail service provider that provides the end-user E911 calling capability as part of the retail service.

¹ See, RNK Telecom Comments filed August 25 2006, p. 2-4.

² *Id.* At 5.

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In addition, as set forth in the comments of AT&T, including VOIP customers for the limited purpose of funding the Commonwealth's E911 system should not otherwise expand the jurisdiction of the Department with respect to the regulation of VOIP services in general.

Please contact me directly at 978-927-5700 ext 4337 if you have any questions regarding this letter.

Respectfully submitted,



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cc: Service List