THE STATE OF NEW HAMPSHIRE

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PUBLIC UTILITIES COMMISSION 21 S. Fruit Street, Suite 10

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February 1, 2007

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Website:

www.puc.nh.gov

Re:

DT 07-011, Verizon New England, Inc.

Verizon's Transfer of Assets to FairPoint Communications, Inc.

Dear Mr. Del Vecchio:

Victor D. Del Vecchio Verizon New Englang Inc. 185 Franklin Street, 13th Floor Boston, MA 02110-1585

This letter serves as an acknowledgement of Verizon New England, Inc.'s Filing of its Transfer of Assets to FairPoint Communications, Inc., received January 31, 2007. Please reference the docket number cited above on any additional material to be filed in this matter. All filings should consist of seven (7) copies of both the cover letter and any associated material.

Please include along with all filings in this docket a compact disk (CD) or diskette containing the filed information. We utilize Microsoft Word 2002 and Excel 2002 and can accept files submitted in PDF (portable document format).

Any information requiring confidential treatment must be filed separately from nonconfidential information and accompanied by a motion for confidential treatment, with the exception of telecommunication companies. Telecommunication companies must file confidential material in accordance with RSA 378:43, I-III, Information not Subject to Right-to-Know law. The statute is available on the Commission's web site at www.puc.nh.gov.

Very truly yours,

Debra A. Howland

Executive Director and Secretary

cc: Service List DAH/smd