## NECTA/CPNH EXHIBIT 59P

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Verizon New England Inc. d/b/a Verizon

State of New Hampshire

Docket No. DT 07-011

Respondent: Stephen E. Smith Title: Vice President - Business Development

REQUEST:	New England Cable and Telecommunications Association, Inc. and
	Comcast Phone of New Hampshire, Group I, Set #1

DATED: April 6, 2007

ITEM: NECTA/CPNH, GI 1-2

If such pole and conduit assets, liabilities and customer relationships will be transferred, please state whether such assets will be transferred at net book value on Verizon's books and how such net book value will be calculated, using most recent end of year Verizon accounting data for illustrative purposes only to show the calculation methods.

**REPLY**: The assets will be transferred at the net book value (original cost and accumulated depreciation) at the time the transaction closes.

VZ #116