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Phone 617 743-2323 Fax 617 737-0648 victor.delvecchio@verizon.com

October 15, 2007

VIA HAND AND OVERNIGHT DELIVERY

Ms. Debra A. Howland Executive Director and Secretary New Hampshire Public Utilities Commission 21 S. Fruit Street, Suite 10 Concord, NH 03301

WIMISSION

Re: DT 07-011 – VERIZON NEW ENGLAND INC., BELL ATLANTIC INC., COMMUNICATIONS, NYNEX LONG DISTANCE COMPANY, VERIZON SELECT SERVICES INC. AND FAIRPOINT COMMUNIATIONS, INC. Joint Application for Approvals Related to Verizon's Transfer of Property and Customer Relations to Company to be Merged with and into FairPoint **Communications**, Inc.

Dear Ms. Howland:

Enclosed for filing are an original and six copies of the corrected pages to the Rebuttal Testimony of John F. Nestor, III in the above-referenced matter. Verizon NH is including both a clean and redline version of these pages to facilitate the reader.

Verizon considers certain information contained in Mr. Nestor's Testimony, including Exhibit JFN-I, to be proprietary and competitively sensitive. This information is being provided subject to confidential treatment in accordance with RSA 378:43. Specifically, the proprietary information is not general public knowledge or published elsewhere; Verizon has taken measures to prevent dissemination of the information in the ordinary course of business; and the information pertains to the provision of competitive services and/or sets forth confidential, financial or commercial information. For the Commission's convenience, Verizon also enclosed redacted copies of corrected pages to its Rebuttal Testimony.

Very truly yours,

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Victor Del Vecchio