CONFIDENTIAL MATERIAL IN COMM FILE



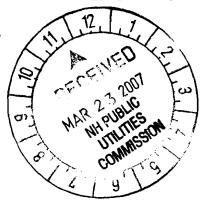
185 Franklin Street, 13th Floor Boston, MA 02110-1585

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

March 23, 2007

VIA OVERNIGHT DELIVERY

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



Re:

DT 07-011 - VERIZON NEW ENGLAND INC., BELL ATLANTIC LONG INC., **NYNEX DISTANCE** COMMUNICATIONS, **SELECT** SERVICES INC. AND COMPANY, **VERIZON** FAIRPORINT 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 the original and six copies of Verizon's Direct Testimony of Stephen E. Smith.

Verizon considers certain information contained in an attachment to Mr. Smith's Testimony (Exhibit SES-4, Schedule D, regarding the cost of Internet-related Transition Services) to be proprietary and competitively sensitive. It is 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;

Debra Howland, Director March 23, 2007 Page 2

and the information pertains to the provision of competitive services and/or sets forth confidential, financial or commercial information.¹

Very truly yours,

Vector Del Vecchio Cull.

cc: DT 07-011 Service List

Also, the Joint Applicants have determined that, with the exception of the cost information referenced above, confidential treatment of the remainder of the attachments to the Transition Services Agreement (Exhibit 5 to the Joint Application filed on January 31, 2007) is no longer necessary.