

Verizon New England Inc.
d/b/a Verizon New Hampshire

State of New Hampshire

Docket No. DT 07-011

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

REQUEST: Office of the Consumer Advocate, Group I, Set #1
Transactional and Financial Issues

DATED: April 6, 2007

ITEM: OCA GI 1-98 Provide detailed information about Verizon's spin off of its directory publishing operations, including but not limited to the date when this occurred and the sale amount. See Verizon Communications, Inc., "Verizon CFO Provides Updates on Initiatives to Enhance Shareholder Value," December 6, 2006.

**SECOND
SUPPLEMENTAL
REPLY:**

Objection. The request for information regarding the spin-off of securities of an unregulated Verizon affiliate to Verizon shareholders seeks information not reasonably calculated to lead to the discovery of admissible evidence regarding whether the transaction with FairPoint in New Hampshire that is currently before the Public Utilities Commission meets the no net harm standard and will be for the public good.

Subject to and without waiving its objection, Verizon responds as follows:

See response to OCA GI 1-95. The transaction resulted in a distribution of Idearc stock to the then shareholders of Verizon Communications. There was no "sale amount" involved in the transaction.

Second Supplemental Reply

For publicly available information relating to the IDEARC spin-off, please see:

<http://www.sec.gov/Archives/edgar/data/1367396/000119312506220434/0001193125-06-220434-index.htm>.