

**Annual Report of Verizon New England Inc.
Year Ended December 31, 2001**

CONTENTS OF REPORT

Pages prior to this report are exact reproductions of the same pages filed with the Federal Communications Commission excepting, that certain data required by Item 4, Schedule A-6 is incorporated by reference only, in the report to the Federal Communications Commission.

Certain schedules containing data for the State of New Hampshire, only, and information required by the New Hampshire Public Utilities Commission are filed in the following order:

✓Schedule A-5	Cities and towns in New Hampshire in which Verizon New England Inc. conducts its telephone business
✓Schedule A-6	Payments to Individuals
Schedule I-1	Income Statement Accounts
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CITIES AND TOWNS IN NEW HAMPSHIRE IN WHICH VERIZON NEW ENGLAND INC.
CONDUCTS ITS TELEPHONE BUSINESS

Verizon New England Inc.

Year Ended December 31, 2001

Schedule A-5

(Code) (MMYY)
NETC 1201

Acworth	Dalton	Harts Location	Mount Vernon	Sargents Purchase
Albany	Danbury	Haverhill		Seabrook
Alexandria	Danville	Hebron	Nashua	Second College Grant
Allenstown	Deerfield	Hill	Nelson	Sharon
Alstead	Deering	Hinsdale	New Boston	Shelburne
Alton	Derry	Holderness	Newbury	Somersworth
Amherst	Dixville	Hollis	New Castle	South Hampton
Andover	Dorchester	Hooksett	New Durham	Springfield
Antrim	Dover	Hopkinton	Newfields	Stark
Ashland	Dublin	Hudson	Newington	Stewartstown
Atkinson	Dummer		New Hampton	Strafford
Auburn	Dunbarton	Jackson	New Ipswich	Stratham
	Durham	Jeffrey	New London	Stratford
		Jefferson	New Market	Stoddard
Barnstead			Newport	Sugar Hill
Barrington	East Kingston		Newton	Sullivan
Barlett	Easton	Keene	Northfield	Sunapee
Bath	Eaton	Kensington	North Hampton	Sury
Beans's Purchase	Effingham	Kingston	Northumberland	Sutton
Bedford	Ellsworth		Northwood	Swanzy
Belmont	Enfield	Laconia	Nottingham	
Bennington	Epping	Lancaster		Tamworth
Benton	Epsom	Landaff	Orange	Temple
Berlin	Errol	Langdon	Orford	Thompson and Meserve
Bethlehem	Exeter	Lebanon	Ossipee	Purchase
Boscawen		Lee		Thomoton
Bow	Farmington	Lempster		Tilton
*Bradford	Fitzwilliam	Lincoln	Pelham	Troy
Brentwood	Francetown	Lisbon	Pembroke	Tuftsboro
Bridgewater	Franconia	Litchfield	Peterborough	
Bristol	Franklin	Littleton	Piermouth	
Brookfield	Freedom	Livermore	Pinkhams Grant	Unity
Brookline	Freemont	Londonderry	Pittsburg	
		Loudon	Pittsfield	Wakefield
*Cambridge	Gilford	Lyman	Plainfield	Walpole
Campton	Gilmanton	Lyme	Plaistow	Warner
Canaan	Gilsum	Lyndeborough	Plymouth	Warren
Candia	Goffstown		Portsmouth	Washington
Canterbury	Gorham	Madbury		Waterville Valley
Carroll	Goshen	Madison	Randolph	Weare
Center Harbor	Grafton	Manchester	Raymond	Wentworth
Charlestown	Grantham	Marlborough	Richmond	Wentworths Location
Chatham	Greenfield	Marlow	Rindge	Westmoreland
Chester	Greenland	Martins Location	Rochester	Whitefield
Chesterfield	Greens Grant	Mason	Rollinsford	Wilmot
Chichester	Greenville	Meredith	Roxbury	Wilton
Claremont	Groton	Memmick	Rumney	Winchester
Clarksville		Middleton	Rye	Windham
Colebrook	Hampstead	Milan		Wolfeboro
Columbia	Hampton	Milford	Salem	Woodstock
Concord	Hampton Falls	Milton	Salisbury	
Conway	Hancock	Millsfield	Sanbornton	
Conrith	Hanover	Monroe	Sandown	
Croyden	Harrisville	Moultonborough	Sandwich	

* Cities and towns in which the respondent has toll circuits but in which it has no local service.

**Annual Report of Verizon New England Inc. (State of New Hampshire) year ended
December 31, 2001.**

A-6 Payments to individuals

See attached

NOTE: PEC R represents charges booked directly to New Hampshire.

Companies listed have received \$10,000 or more from Verizon New England Inc. (all five states).

Journal Area Area	Supplier Name Supl	Amount
R	A MARCELINO & COMPANY INC	\$621,169.20
R	ADC TELECOMMUNICATIONS INC	\$40,124.14
R	ADECCO EMPLOYMENT SERVICES	\$123,488.00
R	ADECCO/PAYWISE	\$64,687.34
R	ADTRAN INC	\$60,286.60
R	ALCOA FUJIKURA LTD	\$11,388.16
R	ALTEC INDUSTRIES INC	\$60,440.83
R	AMERICAN U-TEL INC	\$15,239.27
R	APPLIED INNOVATION INC	\$12,100.52
R	ARCH WIRELESS INC	\$32,959.31
R	ARI	\$36,591.32
R	ASPLUNDH TREE EXPERT CO	\$78,678.26
R	ATLANTIC LADDER SERVICES INC	\$11,174.50
R	AVO INTERNATIONAL	\$10,992.75
R	BEACON ELECTRIC INC	\$11,264.47
R	BELENOS INC	\$114,734.28
R	BILL GEALY ELECTRIC	\$34,056.25
R	BJORGE & ASSOCIATES INC	\$39,041.16
R	BOSTON COLLEGE	\$15,653.00
R	BRIDGESTONE/FIRESTONE INC	\$66,525.13
R	BROOKS FIBER PROPERTIES	\$972,253.35
R	BT & E UTILITY PRODUCTS INC	\$39,505.69
R	BUTLER FLEET SERVICES INC	\$227,980.13
R	CHASE USA PURCHASING CARD	\$126,640.33
R	CHOICE ONE COMMUNICATIONS	\$424,447.98
R	CHRYSLER FINANCIAL COMPANY	\$142,408.00
R	CITIZENS BANK NH	\$444,332.80
R	CITY OF CONCORD	\$18,243.04
R	CITY OF DOVER	\$15,463.15
R	CITY OF KEENE	\$21,846.99
R	CITY OF LEBANON	\$11,136.54
R	CITY OF MANCHESTER	\$126,443.33
R	CLH INC	\$14,570.00
R	COMFORCE	\$400,392.74
R	COMMUNICATIONS MFG CO	\$58,440.96
R	CONCORD ELECTRIC COMPANY	\$21,697.51
R	CONDON ELECTRIC INC	\$49,837.33
R	CONNECTICUT VALLEY ELECTR	\$10,471.90
R	CONVERSENT COMMUNICATIONS	\$141,996.26
R	CORNING CABLE SYSTEMS LLC	\$155,413.04
R	CREST CHEVROLET INC	\$27,167.11
R	CUMMINS NORTHEAST INC	\$11,574.44
R	CUSHING & SONS	\$13,894.00
R	D B U CONSTRUCTION INC	\$801,217.43
R	DAVEY TREE EXPERT COMPANY	\$20,528.28
R	DAVID T PARENT ELECT SVC	\$10,011.81
R	DIELECTRIC COMMUNICATIONS	\$71,264.21
R	DOBLES CHEVROLET INC	\$53,587.11
R	DON HENRY JR & SONS	\$24,754.85

R	DONOVAN SPRING CO INC	\$15,483.24
R	EAST COAST UTILITIES CORP	\$327,643.08
R	EASTERN PROPANE GAS INC	\$10,897.05
R	ED SWETT INC	\$28,500.00
R	EDS	\$109,980.00
R	EDS CORP	\$33,961.75
R	ENGINEERS CONSTRUCTION	\$153,113.91
R	ENPRO SERVICES INC	\$26,675.30
R	EXECUTIVE DIRECTOR BUREAU	\$1,791,575.29
R	EXETER & HAMPTON ELECTRIC	\$20,580.54
R	EXXON COMPANY USA	\$14,687.47
R	FACTORS FUNDING COMPANY	\$26,218.25
R	FAIRPOINT COMMUNICATIONS	\$109,759.58
R	FAIRPOINT-NEW YORK	\$66,992.77
R	FITZPATRICKS GMC TRUCKS	\$11,314.40
R	FLEET ELECTRIC SERVICE INC	\$48,399.99
R	FORUM STAFFING SERVICES INC	\$62,344.91
R	FORUM TEMPORARY SERVICES INC	\$68,451.60
R	FREEDOM RING COMMUNICATIONS LLC	\$517,708.16
R	FRISBEE MEMORIAL HOSPITAL	\$10,373.75
R	GCR TRUCK TIRE CENTER INC	\$91,992.85
R	GE CORPORATE CARD SERVICES	\$757,038.34
R	GE CORPORATE CARD SERVICES	\$91,739.45
R	GENERAL MOTORS ACCEPTANCE	\$588,277.00
R	GILBANE BUILDING CO	\$76,174.95
R	GLOBAL NAPS INC	\$892,435.75
R	GOODYEAR TIRE & RUBBER CO	\$50,637.62
R	GRANITE STATE ELECTRIC CO	\$14,100.59
R	GRAPPONE AUTO JUNCTION	\$49,919.82
R	GRAYBAR ELECTRIC COMPANY INC	\$56,594.76
R	GUILFORD EXCAVATING	\$90,514.74
R	GULF OF BOSTON	\$117,977.61
R	H FRED OSGOOD INC	\$12,452.34
R	HARON CORPORATION	\$602,151.53
R	HARRY C CROOKER & SONS	\$127,754.47
R	HARVARD MANAGEMENT CO INC	\$175,869.81
R	HORNE CONSTRUCTION CO INC	\$30,852.47
R	J S MCCARTHY LETTER SYSTEMS	\$21,418.00
R	JACK YOUNG COMPANY INC	\$73,005.71
R	JAMES A KILEY COMPANY	\$250,284.51
R	JAMES VERRA & ASSOC INC	\$24,484.75
R	JCR CONSTRUCTION CO INC	\$414,324.31
R	JN BITCON ENTERPRISES	\$109,193.07
R	K & J LAROCQUE INC	\$65,683.85
R	KELLEY MACKENZIE	\$12,323.86
R	KELLY MACKENZIE	\$17,610.05
R	KONICA BUSINESS TECHNOLOGIES	\$49,330.05
R	KOPPERS INDUSTRIES	\$10,003.80
R	LACASSE PAVING & CONST CO	\$188,233.49
R	LADISHEFF GENERAL CONTRACTORS	\$11,354.00
R	LAKES REGION TOWING	\$10,936.00
R	LANGILLE CONSTRUCTION INC	\$287,240.33

R	LE BAGLEY CO INC	\$77,145.27
R	LEGGETT & PLATT INC	\$61,689.00
R	LEVEL 3 COMMUNICATIONS LLC	\$2,330,426.82
R	LEWIS TREE SERVICE INC	\$18,463.81
R	LEXUS TEMPORARIES INC	\$22,132.86
R	LEYMAN MFG CORP	\$19,102.00
R	LIBERTY INTERNATIONAL TRUCKS INC	\$14,025.88
R	LIFTECH AUTOMOTIVE EQUIP	\$18,933.17
R	LIGHTSHIP TELECOM	\$475,677.54
R	LUCAS TREE EXPERT CO	\$418,451.38
R	LUCENT TECHNOLOGIES	\$22,393.90
R	MARCONI COMMUNICATIONS	\$16,130.65
R	MARGATE ON WINNIPESAUKEE	\$13,488.60
R	MARK A FENSKE REVOCABLE TRUST	\$20,000.00
R	MEDIA ONE OF VIRGINIA	\$79,464.66
R	MEDIAONE OF VIRGINIA	\$430,651.20
R	MEDIAONE OF VRIGINIA	\$75,684.01
R	MEDIFIT CORPORATE SERVICE	\$34,000.00
R	MINI MAC MOBILE WASH	\$19,834.23
R	MOBILE TOOL INTERNATIONAL	\$503,734.94
R	MOBILE TOOL INTERNATIONAL INC	\$14,354.02
R	MODAGRAFICS INC	\$47,118.72
R	MOHAWK LTD	\$312,772.83
R	MORNEAU MOVERS INC	\$16,555.16
R	MOUNTAIN LTD	\$1,619,110.14
R	N W ALBEE ENTERPRISES	\$14,673.00
R	NASHUA POLICE DEPARTMENT	\$221,502.13
R	NEW ENGLAND SECURITY AGENCY LLC	\$17,734.25
R	NEW ENGLAND TRAFFIC CONTROL SERVICES INC	\$536,077.25
R	NEW HAMPSHIRE COLLEGE	\$41,865.00
R	NEW HAMPSHIRE ELEC COOP	\$42,024.29
R	NEW YORK STATE LINEMAN'S	\$19,258.68
R	NORMS TRANSMISSION SVC	\$24,088.17
R	NORTEL NETWORKS INC	\$400,000.00
R	NORTEL NETWORKS INC	\$32,149.94
R	NORTEL NETWORKS NA INC	\$350,000.00
R	NORTH AMERICAN EQUIPMENT UPFITTERS INC	\$22,591.79
R	NORTH PACIFIC POLE CO	\$36,402.70
R	NUTMEG UTILITY PRODUCTS INC	\$39,532.93
R	ONSITE TECHNICAL	\$42,442.99
R	PAETEC COMMUNICATIONS INC	\$114,317.94
R	PAYWISE-AN ADECCO COMPANY	\$20,343.34
R	PILGRIM PRESSURE CLEANING	\$187,629.92
R	PITNEY BOWES INC	\$11,377.24
R	PLAISTOW POLICE DEPT	\$27,192.50
R	PORTSMOUTH POLICE DEPT	\$34,064.88
R	PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE	\$501,027.61
R	RADIOTECH	\$50,682.30
R	RNK INC	\$376,046.51
R	ROBBINS AUTO PARTS INC	\$94,584.77
R	ROBSON & WOESE INC	\$19,348.62
R	ROCHESTER POLICE DEPT	\$10,732.76

R	ROCKINGHAM COUNTY	\$15,558.50
R	ROCKINGHAM PROPERTIES I	\$18,500.00
R	SABIL & SONS INC	\$14,142.64
R	SAFETY KLEEN CORP	\$10,496.52
R	SANEL AUTO PARTS CO	\$54,369.14
R	SHAW BROTHERS CONSTR INC	\$465,650.31
R	SIR SPEEDY	\$23,183.76
R	SOUCY ELECTRIC INC	\$43,479.36
R	SPRINGFIELD TECHNICAL	\$140,748.00
R	STATE OF NEW HAMPSHIRE	\$14,833,214.59
R	STATE OF NEW HAMPSHIRE	\$79,444.57
R	SYSTEM STUDIES	\$39,912.40
R	TAD TELECOM INC	\$673,216.18
R	TELCORDIA TECHNOLOGIES	\$39,983.61
R	TELCORDIA TECHNOLOGIES	\$14,638.00
R	TEL-POWER INC	\$483,526.36
R	TIME MANUFACTURING COMPANY	\$263,684.00
R	TOWN OF ATKINSON	\$25,782.50
R	TOWN OF AUBURN	\$10,640.00
R	TOWN OF BEDFORD	\$52,008.33
R	TOWN OF DERRY	\$31,903.47
R	TOWN OF GREENLAND	\$22,203.00
R	TOWN OF HAMPSTEAD	\$22,350.00
R	TOWN OF HAMPTON	\$16,999.78
R	TOWN OF HANOVER	\$17,055.50
R	TOWN OF HUDSON	\$40,050.25
R	TOWN OF LONDONDERRY TOWN CLERK	\$24,872.01
R	TOWN OF MERRIMACK	\$57,678.68
R	TOWN OF MILFORD	\$14,405.00
R	TOWN OF NEWMARKET	\$15,575.00
R	TOWN OF PELHAM	\$35,590.50
R	TOWN OF SALEM	\$71,178.77
R	TOWN OF SEABROOK	\$24,328.40
R	TOWN OF WINDHAM	\$42,127.50
R	TRIUMPH AUTO GLASS	\$14,136.00
R	UNION WATER POWER CO	\$1,598,662.83
R	UNIVERSAL NETWORK DEVELOPMENT CORP	\$71,908.28
R	UNIVERSAL SIGN	\$49,405.00
R	UNIVERSITY OF NH	\$24,832.93
R	UNIVERSITY OF PHOENIX	\$25,715.00
R	UPTON SANDERS & SMITH LLP	\$115,000.00
R	URASEAL	\$40,110.35
R	UTILIMASTER CORPORATION	\$13,213.00
R	UTILITY CONSULTANTS INC	\$37,946.84
R	VERIZON WIRELESS	\$195,793.83
R	WESTELL INC	\$13,703.21
R	WORKFLOW PARTNERS INC	\$21,331.00
R	WRIGHT EXPRESS FINANCIAL SERVICES	\$560,977.16
R	XPECT FIRST AID	\$26,981.95
R	YANKEE TRUCKS LLC	\$16,515.42

Toll Conversation Minutes (Retail)	284,827,666
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Verizon Lines	464,411
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The lines may either be presubscribed to Verizon or default to Verizon.

VERIZON NEW ENGLAND INC.
EMPLOYEES TELEPHONE SERVICE
STATE OF NEW HAMPSHIRE

NUMBER OF EMPLOYEES PROVIDED WITH
TELEPHONE SERVICE AT REDUCED RATES IN 2001.....4,284

ESTIMATED ANNUAL INTRASTATE REVENUE RELATED TO
EMPLOYEES PROVIDED WITH TELEPHONE SERVICE AT
REDUCED RATES IN 2001.....\$2.1M

STATEMENT 3

VERIZON NEW ENGLAND INC.
INFORMATION REQUIRED BY NEW HAMPSHIRE
PUBLIC UTILITIES COMMISSION

OBSOLETE RATES - DECEMBER 31, 2001

NOTHING TO REPORT

STATEMENT 2

VERIZON NEW ENGLAND INC.
INFORMATION REQUIRED BY NEW HAMPSHIRE
PUBLIC UTILITIES COMMISSION

DIRECTORS' SERVICE

TELEPHONE SERVICE IS NOT PROVIDED WITHOUT CHARGE TO THE
COMPANY DIRECTORS.

STATEMENT 1

VERIZON NEW ENGLAND INC.
INFORMATION REQUIRED BY NEW HAMPSHIRE
PUBLIC UTILITIES COMMISSION

TELEPHONE SERVICE REQUIRED FOR THE PROPER ADMINISTRATION OF THE COMPANY'S BUSINESS IS FURNISHED WITHOUT CHARGE AT THE RESIDENCE OF CERTAIN EMPLOYEES AND EXCHANGE AGENTS. THE NUMBER OF SUCH SERVICES FURNISHED IN NEW HAMPSHIRE ON DECEMBER 31, 2001 WAS:

EMPLOYEES.....	872
EXCHANGE.....	0
TOTAL	872

TELEPHONE SERVICE IS FURNISHED WITHOUT CHARGE AT THE RESIDENCE OF EMPLOYEES HAVING THIRTY OR MORE YEARS OF TELEPHONE COMPANY CREDITED SERVICE AND TO EMPLOYEES RETIRED ON SERVICE OR DISABILITY PENSIONS. THE NUMBER OF SUCH SERVICES FURNISHED IN NEW HAMPSHIRE ON DECEMBER 31, 2001 WAS:

EMPLOYEES.....	0
RETIRED EMPLOYEES.....	2,093
TOTAL	2,093

TELEPHONE SERVICE IS FURNISHED AT ONE-HALF THE ESTABLISHED RATES TO EMPLOYEES OF SIX MONTH'S SERVICE, TO EXCHANGE AGENTS AND TO RETIRED EMPLOYEES ON SPECIAL PENSIONS. THE NUMBER OF SUCH SERVICES FURNISHED IN NEW HAMPSHIRE ON DECEMBER 31, 2001 WAS:

EMPLOYEES.....	1,314
EXCHANGE AGENTS.....	0
RETIRED EMPLOYEES.....	5
TOTAL	1,319

ESTIMATED ANNUAL REVENUE.... \$2.1M

I-41. GENERAL SERVICES AND LICENSES

1. Respondents shall enter in column (a) the name of the affiliate to whom respondents paid \$10,000 or more for services received under a license agreement, a general service contract, or other arrangement providing for the furnishing of general account, engineering, financial, legal, patent, and other general services.
2. Respondents shall describe in column (b) the type of service provided.

Line No.	Name of Affiliate (a)	Service Provided (b)	Amount (c)
1	Telesector Resources Group	\$	\$ 40,057,685
2	Verizon Services Corporation	Billing associated	29,172,819
3	Verizon Corporate Services Corporation	with the provision	6,617,619
4	fGTE Telco's	of Technical,	1,170,439
5	Verizon Data Services	Regulatory,	559,414
6	Verizon Logistics	Government Relations,	35,105
7		Centralized Data	
8		Processing Services,	
9		Marketing and	
10		Method Services and	
11		Training Systems	
12		support. The respondent	
13		paid for materials,	
14		apparatus, equipment,	
15		supplies and services.	
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41			
42	Aggregate of All Other Amounts	Total	\$ 77,613,081
43			

I-42. MEMBERSHIP FEES AND DUES

1. Respondents shall disclose in column (b) the number of organizations, in column (c) the number of memberships and in column (d) the amount paid for membership fees and dues for each line item in column (a).
2. Respondents shall specify in column (a) any other type of organization not provided for elsewhere on this schedule.

Line No.	Particulars (a)	NUMBER OF		Amount Amount (d)
		Organi- zations (b)	Member- ships (c)	
	EXPENDITURES CHARGED TO OPERATING EXPENSES			
1	Associations of Telecommunications Companies			\$11,152
2	Trade, Technical and Professional Associations			
3	Other Organizations (specify type):			
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15	Total			\$ 11,152
	EXPENDITURES CHARGED TO ACCOUNT 7370			
16	Social and Athletic Clubs			461 21,984
17	Service Clubs (Rotary, Kiwanis, etc.)			
18	Other Organizations (specify type):			
19				
20				
21				
22				
23				
24				
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30				
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32				
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35				
36	Total			\$ 22,445
37				

I-39. SPECIAL EXPENSES ATTRIBUTABLE TO FORMAL REGULATORY CASES

1. Show, to the extent indicated by the following instructions and columnar captions, the expenses incurred during the year in connection with formal cases before Federal, State and other regulatory commissions, and in cases in which such a commission is a party, including to the same extent, the cost of defense and prosecution of petitions and complaints presented to such commissions and the cost of valuations, inventories and appraisals of plant made for rate-case purposes and those taken in compliance with State and other regulatory authorities.
2. Expenses in connection with the procurement of franchises, issuance of capital stock and funded debt, and the expenses of securing certificates of convenience and necessity shall not be included in this schedule.
3. Give in column (a) a complete description of the regulation, hearing, or case that occasioned the items reported, including its number or other identification and the name of the regulatory commission concerned.
4. Column (b) shall include special assessments by regulatory commissions pertaining to the proceedings reported. General assessments by such commissions shall not be included in this schedule.
5. Column (c) shall include amounts such as fees, retainers, and expenses (excepting minor expenses not readily separable) paid to attorneys, consultants, and others not carried on the payroll of respondent.
6. Column (d) shall include salaries and wages and readily associated expenses of employees that have been employed or retained in service by respondent solely or almost entirely because of one or more of the proceedings reported.
7. Total expenses reported in columns (b), (c) and (d) shall be reported in column (e).

Line No.	Description of Regulation or Case (a)	Special Assessments by Regulatory Commissions (b)	OTHER SPECIAL EXPENSES		Total Reported Expenses and Assessments (e)
			Fees, Retainers Expenses, and Other Billed Items (c)	Incremental Payroll Costs and Directly Associated Expenses (d)	
1	New Hampshire Interconnection Litigation NH/VT 271 Proposed Takings of Verizon Property/ NH & ME	\$	\$	\$	\$
2			24,595		24,595
3			17,927		17,927
4			2,726		2,726
5					
6					
7					
8					
9					
10					
11					
12					
13	Total	\$	\$ 45,249	\$	\$ 45,249

I-40. ADVERTISING

1. Respondents shall disclose on line 1, the total amount charged to Account 6613, Product Advertising. Those costs shall include costs incurred in developing and implementing promotional strategies to stimulate the purchase of products and services.
2. Respondents shall disclose on line 2 the total amount of external relations expenditures to include cost to maintain relations with the government, regulators, other companies and the general public.
3. On line 3 respondents shall disclose the total costs incurred that are typically given special regulatory scrutiny for ratemaking purposes. These costs are presumed to be excluded from the costs of service in setting rates.

Line No.	Account No. (a)	Account Title (b)	Amount During the Year (c)
1	6613	Product Advertising	\$ 1,758,673
2	6722	External Relations	4,110,290
3	7370	Special Charges	
4		Other (Specify):	
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38			
39		Total	\$ 5,868,963

I-36D. EXTRAORDINARY ITEMS (Accounts 7610, 7620, 7630, 7640)

1. Give below a brief description of each item included in accounts 7610. Extraordinary Income Credits and 7620, Extraordinary Income Charges.
2. Give reference to Commission approval, including date of approval for extraordinary treatment of any item.
3. Income tax effects relating to each extraordinary item should be listed in Column (c) and Column (d).

Line No.	Description of Items (a)	Gross Amount (b)	Current Income Tax Effect (c)	Account 7640 Provision for Deferred Income Tax Effect (d)
1	Account 7610 Extraordinary Income Credits	\$	\$	
2	Other	48,157.40		19,435.00
3				
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14				
15	TOTALS	\$ 48,157.40	\$	19,435.00
16	Account 7620 Extraordinary Income Charges	\$	\$	
17	Other	5,403.41	(2,126.52)	
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30	TOTALS	\$ 5,403.41	\$ (2,126.52)	19,435.00
31	Net Extraordinary Items	\$ 42,753.99	\$ (2,126.52)	19,435.00

I-37. NONOPERATING INCOME AND EXPENSES (Account 7300)

Line No	Item (a)	Amount for the Current Year (b)	Increase Over Preceding Year (c)
1	7310 Dividend Income	\$	\$
2	7320 Interest Income		
3	7330 Income From Sinking and Other Funds		
4	7340 Allowance for Funds Used During Construction		
5	7350 Gains or Losses for the Disposition of Certain Property		
6	7355 Equity in Earnings of Affiliated Companies		
7	7360 Other Nonoperating Income		
8	7370 Special Charges		
9	Total Nonoperating Income and Expenses	\$	\$

I-38. OTHER OPERATING INCOME AND EXPENSES (Account 7100)

Line No	Item (a)	Amount for the Current Year (b)	Increase Over Preceding Year (c)
1	7110 Income from Custom Work	\$	\$
2	7130 Return from Nonregulated Use of Regulated Facilities		
3	7140 Gains and Losses from Foreign Exchange		
4	7150 Gains and Losses from the Disposition of Land and Artwork		
5	7160 Other Operating Gains and Losses		
6	Total Other Operating Income and Expenses	\$	\$

I-35A INCREASE IN OPERATING EXPENSES

Give explanation of all accounts, over \$500, that have increased 10% or more over the prior year.

6112 – Motor Vehicle Expense increased \$739,831 in 2001 due to an increase in fuel costs.

6113 – Aircraft Expense is up \$89,619 primarily due to increase in allocated costs.

6114 – Special Purpose Vehicle Expense rose \$754,208 due to a gain in plant costs.

6121 – Land & Buildings Expense increased \$2,838,455 due to higher allocated costs.

6122 – Furniture & Artworks Expense is up \$89,179 due to an increase in contracted services.

6232 – Circuit Equipment Expense gained \$686,604 due to an increase in plant labor and the elimination of a prior year credit.

6351 – Public Terminal Equipment increased \$104,626 compared to 2000 due to an increase in labor costs.

6533 – Testing Expense is up \$1,102,519 as a result of increased interoffice testing expense.

6535 – Engineering Expense increased \$1,072,585 due to higher allocated costs

6540 – Access Expense grew \$13,608,436 due to expenses associated with reciprocal compensation.

6613 – Product Advertising increased \$4,827,545 due to a credit entry in 2000.

6621 – Call Completion Services expense rose \$122,339 in 2001 due to an increase in labor costs.

6622 – Number Services were up \$1,997,589 due to an increase in labor costs.

6711 – Executive Expense increased \$254,376 due to higher affiliate billing.

6712 – Planning Expense is up \$732,241 due to an increase in affiliate expense.

6726 – Procurement Expense increased \$263,268 due to higher affiliate billing.

6727 – Research & Development Expense increased \$157,815 due to higher affiliate billing.

6728 – Other General & Administrative Expense increased \$23,269,966 due to higher affiliate billing costs and expenses associated with the work force reduction.

B-30C. NET DEFERRED NON-OPERATING INCOME TAXES (Accounts 4110 and 4350)

1. In column (b) respondents shall provide the beginning balance for the year for each of the line items in column (a).
2. In columns (c) and (d) respondents shall provide the account numbers and amounts, respectively, for current year deferrals.
3. In column (e) respondents shall provide the amounts for the current year amortizations.
4. In column (f) respondents shall provide the adjustments debit or (credit) made to the items in column (a) if the adjustment amounts to \$10,000 or more. Each adjustment shall also be explained at the bottom of this schedule.
5. In column (g) respondents shall provide the ending balance for the year.

Line No.	Particulars (a)	Balance at Beginning of Year (b)	Account (c)	Current Year Accrual (d)	Current Year Amortization (e)	Adjustments Debit or (Credit) (f)	Balance at End of Year (g)
	PROPERTY RELATED						
	NET CURRENT NON-OPERATING INCOME TAXES (Account 4110)						
	Provision for Deferred Non-Operating Income Taxes-Net						
1.	Federal Income Taxes		7450				
2.	State and Local Income Taxes		7450				
	Deferred Income Tax Effect of Extraordinary Items-Net						
3.	Federal Income Taxes		7640				
4.	State and Local Income Taxes		7640				
5.	Total Net Current Non-Operating Income Taxes (Account 4110)	\$ NONE		\$ NONE	\$ NONE	\$ NONE	\$ NONE
	NET NON-CURRENT NON-OPERATING INCOME TAXES (Account 4350)						
	Provision for Deferred Non-Operating Income Taxes-Net						
6.	Federal Income Taxes		7450				
7.	State and Local Income Taxes		7450				
	Deferred Income Tax Effect of Extraordinary Items-Net						
8.	Federal Income Taxes		7640				
9.	State and Local Income Taxes		7640				
10.	Total Net Noncurrent Non-Operating Income Taxes (Account 4350)	\$ NONE		\$ NONE	\$ NONE	\$ NONE	\$ NONE
11.	TOTAL PROPERTY RELATED DEFERRED NON-OPERATING INCOME TAXES	\$ NONE		\$ NONE	\$ NONE	\$ NONE	\$ NONE

B-30C. NET DEFERRED NON-OPERATING INCOME TAXES (Accounts 4110 and 4350) (Cont'd)

Line No.	Particulars (a)	Balance at Beginning of Year (b)	Account (c)	Current Year Accrual (d)	Current Year Amortization (e)	Adjustments Debit or (Credit) (f)	Balance at End of Year (g)
	NONPROPERTY RELATED						
	NET CURRENT NON-OPERATING INCOME TAXES (Account 4110)						
	Provision for Deferred Non-Operating Income Taxes-Net						
12.	Federal Income Taxes (Account # 4110.9100)	(1,574,105)	7450	1,593,872			19,767
13.	State and Local Income Taxes (Account # 4110.9200)	(420,687)	7450	174,953			(245,734)
	Deferred Income Tax Effect of Extraordinary Items-Net						
14.	Federal Income Taxes	0	7640				
15.	State and Local Taxes	0	7640				
16.	Total Net Current Non-Operating Income Taxes (Account 4110)	(\$1,994,792)		\$1,768,825	\$0	\$0	(\$225,967)
	NET NON-CURRENT NON-OPERATING INCOME TAXES (Account 4350)						
	Provision for Deferred Non-Operating Income Taxes-Net						
17.	Federal Income Taxes (Account # 4350.1000)	(506,775)	7450	360			(506,415)
18.	State and Local Income Taxes (Account # 4350.2000)	(273,309)	7450	(297)			(273,606)
	Deferred Income Tax Effect of Extraordinary Items-Net						
19.	Federal Income Taxes	0	7640	0			0
20.	State and Local Income Taxes	0	7640	0			0
21.	Total Net Noncurrent Non-Operating Income Taxes (Account 4350)	(\$780,084)		\$63	\$0	\$0	(\$780,021)
22.	TOTAL NONPROPERTY RELATED DEFERRED NON-OPERATING INCOME TAXES	(\$2,774,876)		\$1,768,888	\$0	\$0	(\$1,005,988)

B-30B. NET DEFERRED OPERATING INCOME TAXES (Accounts 4100 and 4340)

1. In column (b) respondents shall provide the beginning balance for the year for each of the line items in column (a).
2. In columns (c) and (d) respondents shall provide the account numbers and amounts, respectively, for current year deferrals.
3. In column (e) respondents shall provide the amounts for the current year amortizations.
4. In column (f) respondents shall provide the adjustments debit or (credit) made to the items in column (a) if the adjustment amounts to \$10,000 or more. Each adjustment shall also be explained at the bottom of this schedule.
5. In column (g) respondents shall provide the ending balance for the year.

Line No.	Particulars (a)	Balance at Beginning of Year (b)	Account (c)	Current Year Accrual (d)	Current Year Amortization (e)	Adjustments Debit or (Credit) (f)	Balance at End of Year (g)
	PROPERTY RELATED						
	NET CURRENT OPERATING INCOME TAXES (Account 4100)						
	Provision for Deferred Operating Income Taxes-Net						
1.	Federal Income Taxes						
2.	State and Local Income Taxes						
3.	Total Net Current Operating Income Taxes (Account 4100)	\$ NONE	7250	\$ NONE	\$ NONE	\$ NONE	\$ NONE
	NET NON-CURRENT OPERATING INCOME TAXES (Account 4340)						
	Provision for Deferred Operating Income Taxes-Net						
4.	Federal Income Taxes (Account # 4340.1100 + 4340.1200)	93,211,915		(4,548,449)			88,663,466
5.	State and Local Income Taxes (Account # 4340.2100)	22,265,179		(1,290,964)			20,974,215
6.	Total Net Current Operating Income Taxes (Account 4340)	\$115,477,094	7250	(\$5,839,413)	\$0	\$0	\$109,637,681
7.	TOTAL PROPERTY RELATED DEFERRED OPERATING INCOME TAXES	\$115,477,094		(\$5,839,413)	\$0		\$109,637,681
	NONPROPERTY RELATED						
	NET CURRENT OPERATING INCOME TAXES (Account 4100)						
	Provision for Deferred Operating Income Taxes-Net						
8.	Federal Income Taxes (Account # 4100.1000)	2,083,689		(2,678,472)			(594,783)
9.	State and Local Income Taxes (Account # 4100.2000)	455,281		(616,028)			(160,747)
10.	Total Net Current Operating Income Taxes (Account 4100)	\$2,538,970	7250	(\$3,294,500)	\$0	\$0	(\$755,530)
	NET NON-CURRENT OPERATING INCOME TAXES (Account 4340)						
	Provision for Deferred Operating Income Taxes-Net						
11.	Federal Income Taxes (Account # 4340.1300)	(42,371,657)		7,550,089			(34,821,568)
12.	State and Local Income Taxes (Account # 4340.2200)	(8,260,962)		1,264,218			(6,996,744)
13.	Total Net Non-current Operating Income Taxes (Account 4340)	(\$50,632,619)	7250	\$8,814,307	\$0	\$0	(\$41,818,312)
14.	TOTAL NONPROPERTY RELATED DEFERRED OPERATING INCOME TAXES	(\$48,093,649)		\$5,519,807	\$0	\$0	(\$42,573,842)
15.	TOTAL DEFERRED OPERATING INCOME TAXES	\$67,383,445		(\$319,606)	\$0	\$0	\$67,063,839

B-15. ANALYSIS OF ENTRIES IN ACCUMULATED AMORTIZATION (Accounts 3410, 3420, 3500, 3600)

- For each account identified in the column headings for columns (b) through (e), respondents shall enter credits to accumulated amortization for charges to the account identified in column (a). If charges are made to an account not specified in column (a), respondents shall insert the account number and title in the space provided in column (a) and the amounts in the appropriate column.
- At the bottom of the schedule respondents shall describe how the annual amortization charges were determined for amounts reported in columns (d) and (e).

Line No.	Particulars (a)	Amounts Applicable to Account 3410 (b)	Amounts Applicable to Account 3420 (c)	Amounts Applicable to Account 3500 (d)	Amounts Applicable to Account 3600 (e)
1	Balance at beginning of the year	\$ (10)	\$ 6,270,558	\$	\$
	ADDITIONS DURING THE YEAR				
	Charged or (credited) to account:				
2	7160 Other Operating Gains and Losses				
3	7300 Non-operating Income				
4	6563.1 Amortization Expense				
	- Capitalized leases				
5	6563.2 Amortization Expense				
	- Leasehold Improvements		572,544		
6	6564 Amortization Expense				
	- Intangible				
7	6565 Amortization Expense - Other				
	Other accounts (specify):				
8					
9					
10					
11	Total additions during the Year	\$	\$ 572,544	\$	\$
	CLEARANCES DURING THE YEAR				
	Clearance from account:				
12	2005 Telecom. Plant Adjustment				
13	2681 Capital leases				
14	2682 Leasehold Improvements		52,455		
15					
	Other accounts (specify):				
16					
17					
18					
19	Total clearances during the year	\$	\$ 52,455	\$	\$
20	Balance at end of year	\$ (10)	\$ 6,790,647	\$	\$

BASIS OF ANNUAL AMORTIZATION CHARGES

B-16. STATEMENT OF CASH FLOWS

1. Report below by source the amounts applicable to increase and decrease in cash and cash equivalents for the year.
2. For all compound amounts reported, a separate schedule is to be prepared with detail breakdown indicating applicable balance sheet accounts and amounts.

Line No.	Description of Item (a)	Amount (b)	Amount (c)
	Increase/(Decrease) in Cash and Cash Equivalents		
	Cash flows from Operating Activities:		
1	Net Income		\$
	Adjustments to Reconcil Net Income to Net Cash Provided by Operating Activities:		
2	Depreciation and Amortization	\$	
3	Provision for Losses for Accounts Receivable		
4	Deferred Income Taxes - Net		
5	Unmortized ITC - Net		
6	Allowance for Funds Used During Construction		
7	Net Change in Operating Receivables		
8	Net Change in Materials, Supplies and Inventories		
9	Net Charge in Operating Payables and Accrued Liabilities		
10	Net Charge in Other Assets and Deferred Charges		
11	Net Charge Other in Liabilities and Deferred Credits		
12	Other (explained)		
13	Total Adjustments		
		XXXXXXXXXXXX	
14	Net Cash provided by (used in) Operating Activities	XXXXXXXXXXXX	\$

VERIZON NEW ENGLAND, INC.
STATE OF NEW HAMPSHIRE
BASIS OF CHARGES FOR DEPRECIATION - INTERSTATE
YEAR ENDED DECEMBER 31,2001

B-14B

LINE	ACCOUNT NUMBER AND TITLE OF PLANT ACCOUNTS AND SUBACCOUNTS (a)	DEPR. ALLOW. METHOD (b)	DEPR. PROCE- DURES (c)	WHOLE or REM LIFE (d)	AVERAGE REMAINING LIFE (YEARS) (e)	FUTURE NET SALVAGE (%) (f)	YE 2001 DEPRECIATION RESERVES (\$) (g)	RATE (%) (h)	RATIO OF DEPR. RESERVE TO AVG. MONTHLY BOOK COST (%) (i)
1	2112 Motor Vehicles	SL	ELG	R	0.6	11	(411,154)	2.7	-4.1%
2	2114 Tools & Other Work Eq.	SL	0	R	8.2	0	9,621,561	7.0	59.8%
3	2115 (See Note Below)								
4	2116 (See Note Below)								
5	2121 Buildings	SL	ELG	R	24.0	5	29,440,192	2.8	32.1%
6	2122.1 Furniture	SL	ELG	R	8.4	0	570,449	9.6	29.0%
7	2123.1 Office Equipment	SL	ELG	R	6.0	0	2,313,129	13.5	79.5%
8	2123.2 Official Comm. Equip	SL	0	R	3.2	0	760,195	14.3	20.0%
9	2124 Computers	SL	ELG	R	2.9	0	7,675,979	21.8	73.0%
10	2211 Analog Switch	SL	0	R	1.1	-2	(47,375)	40.1	0.0%
11	2212 Digital Switch	SL	ELG	R	8.2	0	221,027,765	7.6	55.0%
12	2215 Electro-mechanical	SL	ELG	R	-	0	-	-	0.0%
14	2220 Operator Systems	SL	ELG	R	4.0	0	794,860	21.6	50.9%
15	2231 Radio	SL	ELG	R	3.6	-5	446,383	7.5	39.9%
16	2232.11 DDS	SL	ELG	R	3.6	-5	-	10.5	0.0%
17	2232.1 Digital Circuit - Other	SL	ELG	R	5.6	0	257,913,597	8.6	60.8%
18	2232.2 Analog Circuit	SL	ELG	R	3.3	-5	21,385,623	7.9	107.8%
19	2311 Station Aparatus	SL	0	R	1.9	0	-	-	0.0%
20	2351 Public Telephone	SL	0	R	3.8	0	7,061,288	12.1	105.6%
21	2362.1 Other Term Equip	SL	0	R	4.6	-5	11,989,053	8.1	59.8%
22	2411 Poles	SL	ELG	R	19.1	-55	79,584,945	5.8	56.0%
23	2421.11 Aerial CA Met	SL	ELG	R	10.4	-24	344,244,139	6.4	78.8%
24	2421.12 Aerial CA N-Met	SL	ELG	R	16.3	-24	23,401,058	6.5	45.4%
27	2422.11 Undrgd CA Met	SL	ELG	R	14.0	-17	59,099,470	4.7	63.4%
28	2422.12 Undrgd CA N-Met	SL	ELG	R	14.0	-17	15,452,942	6.5	47.3%
31	2423.11 Buried CA Met	SL	ELG	R	9.9	-10	38,694,205	5.7	74.4%
32	2423.12 Buried CA N-Met	SL	ELG	R	15.8	-10	35,832	5.2	47.8%
35	2424.11 Sub CA Met	SL	ELG	R	10.8	-10	962,117	4.4	84.4%
36	2424.12 Sub CA N-Met	SL	ELG	R	18.7	-5	3,246	4.7	47.7%
39	2426.11 Intra Ntwk CA Met	SL	ELG	R	11.9	-28	760,860	7.0	83.6%
40	2426.12 Intra Ntwk CA N-Met	SL	ELG	R	16.0	-27	120,043	6.4	58.5%
42	2441 Conduit	SL	ELG	R	40.0	-10	30,549,528	2.2	29.1%

Note: Accounts 2114, 2115, and 2116 were combined into a single account 2114 Tools & Other Work Equipment
Refer to FCC order 99-106, Adopted May 18, 1999.

B-13A. ANALYSIS OF TELECOMMUNICATIONS PLANT ACQUIRED (Account 1439) (continued)

3. Show in notes the character of amounts reported in column (i).
4. Clearances of residual credit amounts from account 1439 to account 2005 shall be reported in column (h) enclosed in parentheses.

Line No.	Name of Vendor (a)	CREDITS DURING THE YEAR				Balance at End Of the Year (k)
		Amounts Cleared to		Other Clearances		
		Account 2001 (g)	Account 2005 (h)	Acct. No. (i)	Amount (j)	
1	Nothing to report	\$	\$	\$	\$	\$
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21	Total	\$	\$	\$	\$	\$

B-13B. ANALYSIS OF TELECOMMUNICATIONS PLANT PURCHASED FROM OR SOLD TO AFFILIATES

- Report separately by affiliate and account number, sales and/or purchases with respect to which an amount was included in Account 2001 at any time during the year. The net book value included in column (f) shall equal gross investment less applicable accumulated depreciation and other appropriate items (column (e)).
- A "P" in column (a) represents a purchase. An "S" in column (a) represents a sale.

Line No.	Type of Trans. (a)	Name of Affiliate (b)	Original Cost (c)	Accumulated Depreciation (d)	Other (e)	Net Book Value (f)	Fair Market Value (g)	Purchase Price (h)	Sale Price (i)
1			\$	\$	\$	\$	\$	\$	\$
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
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29									

B-12D. CAPITAL LEASES (continued)

3. In Column (e) on page 2, the respondents shall list in account number order each category of plant for which capital leases are recorded. Line numbers on page 2 shall correspond with line numbers on page 1.
4. In column (f) and (g) respondents shall disclose the amount of the lease obligation to be paid during the coming year to the lessor and the remaining long-term lease obligation at the close of the year covered by the report.
5. In column (h), (i) and (j), respondents shall report the annual lease cost components called for in the column headings and paid during the year covered by the report.

Line No.	Type of Property (e)	Lease Obligations		Annual Lease Cost Components		
		Current Account 4060 (f)	Long-Term Account 4250 (g)	Amortization Account 6563 (h)	Interest Account 7520 (i)	Other (j)
1	Nothing to report	\$	\$	\$	\$	\$
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
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21						
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24						
25						
26						
27						
28						
29						
30		Total				

B-13A. ANALYSIS OF TELECOMMUNICATIONS PLANT ACQUIRED (Account 1439)

- Report separately each acquisition with respect to which an amount was included in account 1439 at any time during the year, except that minor acquisitions, each with a purchase price of less than \$10,000 accounted for (a) on the basis of cost of acquisition, or (b) on the basis of original cost where there were no entries in account 2005, "Telecommunications Plant Adjustment" may be reported in the aggregate on a separate line for each group.
- List first the data relating to those acquisitions included in account 1439 at the beginning of the year (except minor acquisitions) and then list data for the acquisitions during the year.

Line No.	Name of Vendor (a)	Balance at Beginning of the Year (b)	DEBITS DURING THE YEAR			
			Purchase Price (c)	Reserve Requirement (d)	Acquisitions Expenses (e)	Other (f)
1	Nothing to report	\$	\$	\$	\$	\$
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21		Total	\$	\$	\$	\$

B-12C. ANALYSIS OF ENTRIES IN PROPERTY HELD FOR FUTURE TELECOMMUNICATIONS USE (Account 2002) (continued)

4. In column (d) and (e) respondents shall enter additions and retirements, respectively.
5. In column (f) respondents shall enter transfers and adjustments and corrections during the calendar year and fully explain each amount recorded in column (f) which exceeds \$1,000.
6. In column (g) respondents shall enter the dollars related to the property identified in column (a) remaining Account 2002 at the close of the calendar year.

Line No.	Additions During the Year (d)	Retirements During the Year (e)	Transfers and Adjustments Charges and (Credits) (f)	Book cost of Property at End of Year (g)
1	\$ Nothing to report	\$	\$	\$
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
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B-12D. CAPITAL LEASES

1. In Column (a) on page 1, the respondents shall list in account number order each category of plant (Class A account level) for which capital leases are recorded.
2. In succeeding columns, respondents shall disclose in column (b) the present value of the lease commitment at the inception of the lease, in column (c) the accumulated amortization at the close of the period covered by the report, and column (d) the net book value balance at the close of the period (column b minus column c).

Line No.	Type of Property (a)	Capitalized Amount (b)	Accumulated Amortization in Account 3410 (c)	Balance (d)
1	Nothing to report	\$	\$	\$
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30	Total			

B-12B. ANALYSIS OF TELECOMMUNICATIONS PLANT-IN-SERVICE RETIRED

1. Respondents shall report in column (b) amounts charged or credited to the accounts identified in column (a) that are related to plant sold with traffic and in column (c) amounts charged or credited to the accounts identified in column (a) that are related to other plant retired.
2. Charges to Account 3100, Accumulated Depreciation, reported in column (c) shall be reported gross before salvage and cost of removal entries (see Schedule 14A).
3. In the space provided at the bottom of the schedule, respondents shall provide a full explanation of other accounts charged or credited.

Line No.	Account Charged (or Credited) (a)	AMOUNTS RELATING TO	
		Plant Sold With Traffic (b)	Other Plant Retired (c)
1	3100 Accumulated Depreciation	\$	\$ 35,609,000
2	3200 Accumulated Depreciation - Held for Future Telec. Use		
3	3300 Accumulated Depreciation - Nonoperating		
4	3410 Accumulated Amortization - Capitalized leases		
5	3420 Accumulated Amortizaion - Leasehold Improvements		
6	3500 Accumulated Amortization - Intangible		
7	3600 Accumulated Amortization - Other		
8	2006 Nonoperating Plant		
9	7150 Gains and Losses from the Disposition of Land and Artwork		
10	7160 Other Operating Gains and Losses		
11	Cash or Other Asset Account (Net Selling Price of Depreciable Plant Sold With Traffic)		
12	Cash or Other Asset Account (Net Selling Price of Nondepreciable Plant Sold)		
13	Other Accounts Specified		
14			
15			
	Totals	\$	\$ 35,609,000

FULL EXPLANATION OF AMOUNTS REPORTED ABOVE ON LINE 13:

B-12C. ANALYSIS OF ENTRIES IN PROPERTY HELD FOR FUTURE TELECOMMUNICATIONS USE (Account 2002)

1. Respondents shall list in column (a) each item amounting individually to \$5,000 or more and report all others in the aggregate. Amounts reported on this schedule shall be rounded to the nearest thousand dollars.
2. In column (b) respondents shall enter the date the property was recorded in Account 2002, Property Held for the Future Telecommunications Use.
3. In column (c) respondents shall enter the dollars related to the property identified in column (a) at the beginning of the calendar year covered by the report.

Line No.	Location and Description of Property (a)	Date Included in Account 2002 (b)	Book cost of Property Beginning of Year (c)
1	Nothing to report		\$
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
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16			
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Post-it® Fax Note	7671	Date	# of pages
To Mary Hart		From Robert Neums	2
Co./Dept.		Co.	
Phone #		Phone # 617-743-3104	
Fax # 603-271-3878		Fax #	

VERIZON NEW ENGLAND INC.
CAPITAL STRUCTURE
PERIOD ENDED DECEMBER 31, 2001

Excluding Short Term Debt

Capital Item	Amount	Percent	Cost Rate	Weighted Cost Rate
Short-Term Funds - Net	0	0.000%	0.000%	0.000%
<u>Long-term Debt:</u>				
Current Maturities of Funded Debt	175,000,000	3.158%	7.016%	0.222%
Funded Debt	2,815,418,831	50.809%	7.016%	3.565%
Current Maturities of Capital Leases	87,169	0.002%	7.016%	0.000%
Capital Leases	1,036,439	0.019%	7.016%	0.001%
Premium / (Discount) on Long-term Debt	(11,575,639)	-0.209%	7.016%	-0.015%
Unamortized Debt Issuance Expense	(48,183,935)	-0.870%	7.016%	-0.061%
Total Long-term Debt	2,931,782,865	52.909%		3.712%
Preferred Stock	0	0.000%	0.000%	0.000%
<u>Common Equity:</u>				
Common Stock	1,000,000	0.018%	14.750%	0.003%
Additional Paid-in-Capital	1,655,289,955	29.872%	14.750%	4.406%
Other Capital	0	0.000%	14.750%	0.000%
Retained Earnings	953,131,768	17.201%	14.750%	2.537%
Total Common Equity	2,609,421,723	47.091%		6.946%
Total Capital	5,541,204,588	100.000%		10.658%

VERIZON NEW ENGLAND INC.
EMBEDDED COST OF LONG-TERM DEBT
PERIOD ENDED DECEMBER 31, 2001

Series (A)	Rate (B)	Issue Date (C)	Maturity Date (D)	Type (E)	Long-term Maturities (F)	Current Maturities (G)	Premium (Discount) (H)	Unamortized Issuance Expense (I)	Net Proceeds (J=F+G+H+I)	YTM Cost Rate (K)	Annual Effective Cost (L=JxK)
1	6.250%	03/17/93	03/15/03	Debenture	\$ 225,000,000	\$ 0	\$ (164,166)	\$ (94,541)	\$ 224,741,293	6.380%	\$ 14,338,494
2	4.625%	07/01/65	07/01/05	"	60,000,000	0	9,996	(11,130)	59,998,866	4.626%	2,775,548
3	6.125%	10/01/67	10/01/06	"	100,000,000	0	(8,607)	(10,089)	99,981,304	6.135%	6,133,853
4	7.650%	06/19/00	06/15/07	"	125,000,000	0	(206,344)	(609,189)	124,184,467	7.807%	9,695,081
5	6.375%	09/01/68	09/01/08	"	125,000,000	0	(118,560)	(16,720)	124,864,720	6.420%	8,016,315
6	5.875%	04/19/99	04/15/09	"	200,000,000	0	(1,115,625)	(947,916)	197,936,459	6.066%	12,006,826
7	6.500%	09/15/01	09/15/11	"	1,000,000,000	0	(2,175,250)	(4,571,875)	993,252,875	6.597%	65,524,892
8	6.300%	12/15/97	12/16/12	"	0	175,000,000	1,167,250	(201,250)	175,966,000	6.006%	10,568,518
9	7.875%	09/01/92	09/01/22	"	100,000,000	0	(533,200)	(368,972)	99,097,828	7.991%	7,918,907
10	6.875%	10/05/93	10/01/23	"	250,000,000	0	(2,494,001)	(1,361,553)	246,144,446	7.046%	17,343,338
11	7.875%	11/15/89	11/15/29	"	348,965,000	0	0	0	348,965,000	7.962%	27,784,593
12	9.000%	08/01/91	08/01/31	"	75,000,000	0	(1,437,750)	(530,703)	73,031,547	9.363%	6,837,944
13	7.015%	06/30/00	06/30/03	Affiliate Note	200,000,000	0	0	0	200,000,000	7.015%	14,030,000
14	6.550%			Capital Leases	1,036,439	87,169	0	0	1,123,608	6.550%	73,596
15	6.500%			Accumulated Derivatives	339,000	0	0	0	339,000	6.500%	22,035
16	6.300%			"	6,114,831	0	0	0	6,114,831	6.300%	385,234
17	8.200%		03/15/03	Refinanced Debt	0	0	(50,087)	(349,064)	(399,151)	8.200%	342,130
18	8.000%		03/15/03	"	0	0	(10,833)	(37,536)	(48,369)	8.000%	41,459
19	9.000%		10/01/23	"	0	0	(2,413,012)	(18,986,343)	(21,399,355)	9.000%	983,878
20	12.125%		01/31/25	"	0	0	(1,028,224)	(9,569,796)	(10,598,020)	12.125%	459,120
21	12.125%		11/15/29	"	0	0	(997,226)	(10,517,258)	(11,514,484)	12.125%	410,012
Total					\$ 2,816,455,270	\$ 175,087,169	\$ (11,575,639)	\$ (48,183,935)	\$ 2,931,782,865	7.016%	\$ 205,691,773

ANNUAL REPORT

of

Verizon New England Inc.

TO THE

STATE OF NEW HAMPSHIRE

PUBLIC UTILITIES COMMISSION

For the year ended December 31,

2001

OATH

State of New Hampshire.

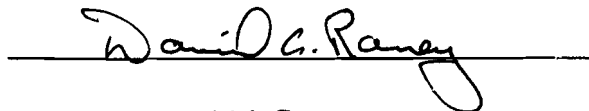
County of Suffolk ss.

We, the undersigned, _____ and Kevin O'Quinn
of the Verizon New England Inc. utility, on our oath do severally say that the foregoing report has
been prepared, under our direction, from the original books, papers and records of said utility, that we have carefully examined
the same, and declare the same to be a complete and correct statement of the business and affairs of said utility, in respect to
each and every matter and thing therein set forth to the best of our knowledge, information and belief; and that the accounts
and figures contained in the foregoing report embrace all of the financial operations of said utility during the period for which
said report is made.

 Director

Subscribed and sworn to before me this

24th day of APRIL 2002



David A. Raney

NOTARY PUBLIC

My commission expires June 2, 2006

FCC Report 43-02
Unrestricted Version
SUBMISSION 1
COSA: NETC

Approved by OMB
3060-0395
Edition Date: 12/2001
Estimated Avg. Burden Per Response: 550 Hrs

FEDERAL COMMUNICATION COMMISSION WASHINGTON, D.C. 20554

ARMIS USOA REPORT For Year End December 31, 2001

Accounting filing Level: A

Name of Company: Verizon New England Tel. & Tel., Inc.

Address of Company: 1095 Avenue of the Americas, New York, New York 10036

FCC Report 43-02, the ARMIS USOA Report, is prescribed for each local exchange carrier (LEC) with annual operating revenues for the preceding year equal to or above the indexed revenue threshold. This report collects the operating results of the carriers, total activities for every account in the USOA, as specified in Part 32 of the Commission's Rules. The ARMIS USOA Report specifies information requirements in a consistent format and is essential to the FCC to monitor revenue requirements, rate of return, jurisdictional separations and access charges. Response is mandatory.

Public reporting burden for this collection of information is estimated to average 550 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing the burden, to the Federal Communications Commission, Office of Managing Director, Washington, D.C. 20554.

An agency may not conduct or sponsor and a person is not required to respond to a collection of information unless it displays a currently valid control number.

COMPANY: Verizon New England Tel. & Tel., Inc.
STUDY AREA: All
PERIOD: Jan 2001 to Dec 2001
COSA: NETC

Unrestricted Version
SUBMISSION 1

TABLE C - 3
PAGE 1 OF 1

TABLE C-3 - RESPONDENT CORPORATE INFORMATION

Row No.	Classification (a)	Name/State (b)	Title and Department Over Which Jurisdiction is Exercised (c)	Term Expired or Current Term Will Expire (d)	Served Continuously From (e)
0010	Exact Name of Respondent	Verizon New England Inc.	N/A	N/A	N/A
0020	State of Operation	Rhode Island	N/A	N/A	N/A
0021	State of Operation	New Hampshire	N/A	N/A	N/A
0022	State of Operation	Vermont	N/A	N/A	N/A
0023	State of Operation	Massachusetts	N/A	N/A	N/A
0024	State of Operation	Maine	N/A	N/A	N/A
0025	State of Operation		N/A	N/A	N/A
0026	State of Operation		N/A	N/A	N/A

0039	State of Operation		N/A	N/A	N/A
0101	Director	Ivan G. Seidenberg, New York, NY		2002	10/01/1997 to present
0102	Director	Richard L. Camion, Hato Rey, PR		2002	10/29/1997 to present
0103	Director	Helene L. Kaplan, New York, NY		2002	10/29/1997 to present
0104	Director	Joseph Neubauer, Philadelphia, PA		2002	10/29/1997 to present
0105	Director	Hugh B. Price, New York, NY		2002	10/29/1997 to present
0106	Director	Walter V. Shipley, New York, NY		2002	10/29/1997 to present
0107	Director	John R. Stafford, Madison, NJ		2002	10/29/1997 to present
0108	Director	James R. Barker, Stamford, CT		2002	08/03/2000 to present
0109	Director	Edward H. Budd, Glatonbury, CT		2002	08/03/2000 to present
0110	Director	Robert F. Daniell, Hartford, CT		2002	08/03/2000 to present
0111	Director	Charles R. Lee, New York, NY		2002	08/03/2000 to present
0112	Director	John W. Snow, Richmond, VA		2002	08/03/2000 to present
0113	Director	Russell E. Palmer, Philadelphia, PA		2002	08/03/2000 to present
0114	Director	Robert D. Storey, Cleveland, OH		2002	08/03/2000 to present
0115	Director	Sandra O. Moose, Boston, MA		2002	08/03/2000 to present
0116	Director	Thomas H. O'Brien, Pittsburgh, PA		2002	05/24/2000 to present
0117	Director				
0118	Director				
0119	Director				
0120	Director				
0121	Director				
0122	Director				
0123	Director				
0124	Director				
0125	Director				

0199	Director				
0201	Officer	Ivan G. Seidenberg, New York, NY	Chairman of the Board, President & Chief Executive Officer	2002	10/01/1997 to present
0202	Officer	Wayne A Budd, Boston MA	Group President - New England	2001	02/01/1998 to 01/11/2001
0203	Officer	Paulette M. Balich, Boston, MA	Region President -Operations	2001	01/11/2001 to 10/13/2001
0204	Officer	Marianne Drost, New York, NY	Secretary	2002	01/11/2001 to present
0205	Officer	Phillip M. Huston, Jr., New York, NY	Secretary	2001	01/01/2000 to 01/11/2001
0206	Officer	Edwin F. Hall, Philadelphia, PA	Chief Financial Officer	2002	09/23/1998 to present
0207	Officer	Paulette M. Balich, Boston, MA	Operations Vice President-Consumer-New England	2001	11/23/1999 to 01/11/2001
0208	Officer	William F. Heitmann, New York, NY	Vice President	2002	09/28/1999 to present
0209	Officer	William F. Heitmann, New York, NY	Treasurer	2002	06/01/1999 to present
0210	Officer	W. Robert Mudge, Boston, MA	Region President - Operations (New England States)	2002	11/01/2001 to present
0211	Officer				
0212	Officer				
0213	Officer				
0214	Officer				
0215	Officer				
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0220	Officer				
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0222	Officer				
0223	Officer				
0224	Officer				
0225	Officer				

0299	Officer				

COMPANY: Verizon New England Tel. & Tel., Inc.
STUDY AREA: All
PERIOD: Jan 2001 to Dec 2001
COSA: NETC

Unrestricted Version
SUBMISSION 1

TABLE C - 5
PAGE 1 OF 6

TABLE C-5 - IMPORTANT CHANGES DURING THE YEAR									
Row No.	Classification (a)	Description/Identification (b)	Date (c)	Description of Contract (d)	State (e)	Date of Change (f)	Description of Change (g)	Est. Increase or Decrease in Annual Rev. (h)	Est. Savings or Additional Cost to Public (i)
	Substantial Portions of All Property Sold								
0210	Particulars of Property Sold		N/A	N/A	N/A	N/A	N/A	N/A	N/A
0211	Continuation of Particulars of Property Sold		N/A	N/A	N/A	N/A	N/A	N/A	N/A
0212	Continuation of Particulars of Property Sold		N/A	N/A	N/A	N/A	N/A	N/A	N/A
0220	Particulars of Property Sold		N/A	N/A	N/A	N/A	N/A	N/A	N/A
0221	Continuation of Particulars of Property Sold		N/A	N/A	N/A	N/A	N/A	N/A	N/A
0222	Continuation of Particulars of Property Sold		N/A	N/A	N/A	N/A	N/A	N/A	N/A
0230	Particulars of Property Sold		N/A	N/A	N/A	N/A	N/A	N/A	N/A
0231	Continuation of Particulars of Property Sold		N/A	N/A	N/A	N/A	N/A	N/A	N/A
0232	Continuation of Particulars of Property Sold		N/A	N/A	N/A	N/A	N/A	N/A	N/A

0290	Particulars of Property Sold		N/A	N/A	N/A	N/A	N/A	N/A	N/A
0291	Continuation of Particulars of Property Sold		N/A	N/A	N/A	N/A	N/A	N/A	N/A
0292	Continuation of Particulars of Property Sold		N/A	N/A	N/A	N/A	N/A	N/A	N/A

COMPANY: Verizon New England T & T, Inc.
 STUDY AREA: All
 PERIOD: Jan 2001 to Dec 2001
 COSA: NETC

Unrestricted Version
 SUBMISSION 1

TABLE C - 5
 PAGE 2 OF 8

TABLE C-5 - IMPORTANT CHANGES DURING THE YEAR

Row No.	Classification (a)	Description/Identification (b)	Date (c)	Description of Contract (d)	State (e)	Date of Change (f)	Description of Change (g)	Est. Increase or Decrease in Annual Rev. (h)	Est. Savings or Additional Cost to Public (i)
	<u>Important Contracts, Agreements, Etc.</u>								
1610	Important Contract or Agreement	Max-Tel Communications, Inc.	01/31/2001	Resale	MA	N/A	N/A	N/A	N/A
1611	Important Contract or Agreement	Lightwave Communications (an Atlantic Media Company)	02/01/2001	Facilities-Based	MA	N/A	N/A	N/A	N/A
1612	Important Contract or Agreement	North American Telecommunications Corporation	02/01/2001	Facilities-Based	MA	N/A	N/A	N/A	N/A
1613	Important Contract or Agreement	Edge Connections	02/14/2001	Facilities-Based	MA	N/A	N/A	N/A	N/A
1614	Important Contract or Agreement	Freedom Ring 1/2 Bay Ring Communications	01/17/2001	Facilities-Based	MA	N/A	N/A	N/A	N/A
1615	Important Contract or Agreement	Fuzion Wireless Communications, Inc.	01/01/2001	Facilities-Based	MA	N/A	N/A	N/A	N/A
1616	Important Contract or Agreement	Network Plus	03/23/2001	Facilities-Based	MA	N/A	N/A	N/A	N/A
1617	Important Contract or Agreement	Local Telecom Holdings, LLC d/b/a Transpilot Communications, LLC	03/30/2001	Facilities-Based	MA	N/A	N/A	N/A	N/A
1618	Important Contract or Agreement	C2C Fiber	04/10/2001	Facilities-Based	MA	N/A	N/A	N/A	N/A
1619	Important Contract or Agreement	Verizon Avenue, Corp.	05/08/2001	Facilities-Based	MA	N/A	N/A	N/A	N/A
1620	Important Contract or Agreement	Norfolk County Internet, Inc.	03/01/2001	Facilities-Based	MA	N/A	N/A	N/A	N/A
1621	Important Contract or Agreement	DSL.net Communications, LLC	04/26/2001	Facilities-Based	MA	N/A	N/A	N/A	N/A
1622	Important Contract or Agreement	Focal Communications Corp.	04/17/2001	Facilities-Based	MA	N/A	N/A	N/A	N/A
1623	Important Contract or Agreement	Conversant Communications 1/2 New England Voice and Data, LLC	05/21/2001	Facilities-Based	MA	N/A	N/A	N/A	N/A
1624	Important Contract or Agreement	1-800-RECONEX, Inc.	04/30/2001	Facilities-Based	MA	N/A	N/A	N/A	N/A
1625	Important Contract or Agreement	International Telcom Ltd. d/b/a Kallback	06/06/2001	Facilities-Based	MA	N/A	N/A	N/A	N/A
1626	Important Contract or Agreement	Premiere Network Services, Inc.	06/01/2001	Facilities-Based	MA	N/A	N/A	N/A	N/A
1627	Important Contract or Agreement	Network Access Solutions, Inc.	07/11/2001	Facilities-Based	MA	N/A	N/A	N/A	N/A
1628	Important Contract or Agreement	Teleconex, Inc.	04/23/2001	Facilities-Based	MA	N/A	N/A	N/A	N/A
1629	Important Contract or Agreement	Z-Tel Communications, Inc.	06/01/2001	Resale Unbundling	MA	N/A	N/A	N/A	N/A
1630	Important Contract or Agreement	NOS Communications, Inc.	06/05/2001	Facilities-Based	MA	N/A	N/A	N/A	N/A
1631	Important Contract or Agreement	AT&T Broadband Phone of Massachusetts, LLC., 1/2 Media One Telecommunications, Inc. (06/26/2001	Facilities-Based	MA	N/A	N/A	N/A	N/A
1632	Important Contract or Agreement	McGraw Communications, Inc.	06/29/2001	Facilities-Based	MA	N/A	N/A	N/A	N/A
1633	Important Contract or Agreement	Network Services LLC	07/13/2001	Wireless	MA	N/A	N/A	N/A	N/A
1634	Important Contract or Agreement	Northcoast Communications, LLC	05/24/2001	Wireless	MA	N/A	N/A	N/A	N/A
1635	Important Contract or Agreement	RCN - BecoCom LLC	07/30/2001	Facilities-Based	MA	N/A	N/A	N/A	N/A
1636	Important Contract or Agreement	RCN Telecom Services of Massachusetts, Inc.	07/30/2001	Facilities-Based	MA	N/A	N/A	N/A	N/A
1637	Important Contract or Agreement	AirCover Network Solutions	08/09/2001	Facilities-Based	MA	N/A	N/A	N/A	N/A
1638	Important Contract or Agreement	New Access Communications LLC	08/20/2001	Facilities-Based	MA	N/A	N/A	N/A	N/A
1639	Important Contract or Agreement	Access Point, Inc.	08/22/2001	Facilities-Based	MA	N/A	N/A	N/A	N/A
1640	Important Contract or Agreement	Mezco, LLC	09/03/2001	Facilities-Based	MA	N/A	N/A	N/A	N/A
1641	Important Contract or Agreement	United Systems Access, Inc., 1/2 Log On America, Inc.	09/12/2001	Comprehensive	MA	N/A	N/A	N/A	N/A
1642	Important Contract or Agreement	Preferred Carrier Services, Inc.	08/22/2001	Facilities-Based	MA	N/A	N/A	N/A	N/A
1643	Important Contract or Agreement	Sphera Optical Networks	08/24/2001	Facilities-Based	MA	N/A	N/A	N/A	N/A
1644	Important Contract or Agreement	Norcom, Inc.	05/24/2001	Comprehensive	MA	N/A	N/A	N/A	N/A
1645	Important Contract or Agreement	Ciera Network Systems Inc.	11/16/2001	Comprehensive	MA	N/A	N/A	N/A	N/A
1646	Important Contract or Agreement	NationNet Communications Corporation	12/03/2001	Comprehensive	MA	N/A	N/A	N/A	N/A
1647	Important Contract or Agreement	VarTec Telecom, Inc.	11/28/2001	Comprehensive	MA	N/A	N/A	N/A	N/A
1648	Important Contract or Agreement	OneStar Long Distance, Inc.	12/12/2001	Comprehensive	MA	N/A	N/A	N/A	N/A
1649	Important Contract or Agreement	Dark Air Corporation	12/27/2001	Comprehensive	MA	N/A	N/A	N/A	N/A
1650	Important Contract or Agreement	Sprint Communications Company L.P.	12/19/2001	Comprehensive	MA	N/A	N/A	N/A	N/A
1651	Important Contract or Agreement	IDS Telcom	12/15/2001	Comprehensive	MA	N/A	N/A	N/A	N/A
1652	Important Contract or Agreement	OnSite Access Local, LLC	01/08/2001	Facilities-Based	MA	N/A	N/A	N/A	N/A
1653	Important Contract or Agreement	KMC Telecom V, Inc.	01/24/2001	Facilities-Based	ME	N/A	N/A	N/A	N/A

COMPANY: Verizon New England T & T, Inc.
STUDY AREA: All
PERIOD: Jan 2001 to Dec 2001
COSA: NETC

Unrestricted Version
SUBMISSION 1

TABLE C - 5

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TABLE C-5 - IMPORTANT CHANGES DURING THE YEAR

Row No.	Classification (a)	Description/Identification (b)	Date (c)	Description of Contract (d)	State (e)	Date of Change (f)	Description of Change (g)	Est. Increase or Decrease in Annual Rev. (h)	Est. Savings or Additional Cost to Public (i)
	<u>Important Contracts, Agreements, Etc.</u>								
1654	Important Contract or Agreement	Fuzion Wireless Communications, Inc.	01/01/2001	Facilities-Based	ME	N/A	N/A	N/A	N/A
1655	Important Contract or Agreement	Network Plus	03/30/2001	Facilities-Based	ME	N/A	N/A	N/A	N/A
1656	Important Contract or Agreement	Verizon Avenue, Corp.	04/18/2001	Facilities-Based	ME	N/A	N/A	N/A	N/A
1657	Important Contract or Agreement	Oxford County Telephone Service Company d/b/a Oxford Networks	04/15/2001	Facilities-Based	ME	N/A	N/A	N/A	N/A
1658	Important Contract or Agreement	DSL.net Communications, LLC	04/26/2001	Facilities-Based	ME	N/A	N/A	N/A	N/A
1659	Important Contract or Agreement	Lincolntonville Communications, Inc.	05/21/2001	Facilities-Based	ME	N/A	N/A	N/A	N/A
1660	Important Contract or Agreement	1-800-RECONEX, Inc.	04/30/2001	Facilities-Based	ME	N/A	N/A	N/A	N/A
1661	Important Contract or Agreement	International Telcom Ltd. d/b/a Kallbeck	06/06/2001	Facilities-Based	ME	N/A	N/A	N/A	N/A
1662	Important Contract or Agreement	Network Access Solutions, Inc.	07/18/2001	Facilities-Based	ME	N/A	N/A	N/A	N/A
1663	Important Contract or Agreement	Teleconex, Inc.	04/25/2001	Facilities-Based	ME	N/A	N/A	N/A	N/A
1664	Important Contract or Agreement	Z-Tel Communications, Inc.	06/01/2001	Resale Unbundling	ME	N/A	N/A	N/A	N/A
1665	Important Contract or Agreement	MVX.COM	08/15/2001	Facilities-Based	ME	N/A	N/A	N/A	N/A
1666	Important Contract or Agreement	Metromedia Fiber Network Services, Inc.	06/01/2001	Facilities-Based	ME	N/A	N/A	N/A	N/A
1667	Important Contract or Agreement	Norcom, Inc.	05/24/2001	Facilities-Based	ME	N/A	N/A	N/A	N/A
1668	Important Contract or Agreement	Metro Teleconnect, Inc.	08/28/2001	Resale	ME	N/A	N/A	N/A	N/A
1669	Important Contract or Agreement	Conversant Communications W/a New England Voice and Data, LLC	09/04/2001	Facilities-Based	ME	N/A	N/A	N/A	N/A
1670	Important Contract or Agreement	Access Point, Inc.	08/22/2001	Facilities-Based	ME	N/A	N/A	N/A	N/A
1671	Important Contract or Agreement	RNK, Inc. d/b/a RNK Telecom	08/30/2001	Facilities-Based	ME	N/A	N/A	N/A	N/A
1672	Important Contract or Agreement	Preferred Carrier Services, Inc.	08/22/2001	Facilities-Based	ME	N/A	N/A	N/A	N/A
1673	Important Contract or Agreement	Premiere Network Services, Inc.	09/14/2001	Facilities-Based	ME	N/A	N/A	N/A	N/A
1674	Important Contract or Agreement	United Systems Access, Inc., W/a Log On America, Inc.	09/28/2001	Facilities-Based	ME	N/A	N/A	N/A	N/A
1675	Important Contract or Agreement	ARC Networks, Inc. d/b/a InfoHighway	09/19/2001	Comprehensive	ME	N/A	N/A	N/A	N/A
1676	Important Contract or Agreement	Biddeford Internet Corporation d/b/a Great Works Internet	10/03/2001	Facilities-Based	ME	N/A	N/A	N/A	N/A
1677	Important Contract or Agreement	VoiceStream Wireless	11/23/2001	Wireless	ME	N/A	N/A	N/A	N/A
1678	Important Contract or Agreement	Ciera Network Systems Inc.	11/16/2001	Comprehensive	ME	N/A	N/A	N/A	N/A
1679	Important Contract or Agreement	VarTec Telecom, Inc.	11/26/2001	Comprehensive	ME	N/A	N/A	N/A	N/A
1680	Important Contract or Agreement	OneStar Long Distance, Inc.	12/12/2001	Comprehensive	ME	N/A	N/A	N/A	N/A
1681	Important Contract or Agreement	Level 3 Communications W/a XCOM	05/11/2001	Facilities-Based	ME	N/A	N/A	N/A	N/A
1682	Important Contract or Agreement					N/A	N/A	N/A	N/A
1683	Important Contract or Agreement	Max-Tel Communications, Inc.	01/31/2001	Resale	NH	N/A	N/A	N/A	N/A
1684	Important Contract or Agreement	CTC Communications Corp.	02/07/2001	Facilities-Based	NH	N/A	N/A	N/A	N/A
1685	Important Contract or Agreement	OneStar Long Distance, Inc.	01/17/2001	Facilities-Based	NH	N/A	N/A	N/A	N/A
1686	Important Contract or Agreement	Fuzion Wireless Communications, Inc.	01/01/2001	Facilities-Based	NH	N/A	N/A	N/A	N/A
1687	Important Contract or Agreement	Network Plus	03/27/2001	Facilities-Based	NH	N/A	N/A	N/A	N/A
1688	Important Contract or Agreement	DSL.net Communications, LLC	04/26/2001	Facilities-Based	NH	N/A	N/A	N/A	N/A
1689	Important Contract or Agreement	KMC Telecom II, Inc.	05/22/2001	Facilities-Based	NH	N/A	N/A	N/A	N/A
1690	Important Contract or Agreement	KMC Telecom V, Inc.	05/22/2001	Facilities-Based	NH	N/A	N/A	N/A	N/A
1691	Important Contract or Agreement	International Telcom Ltd. d/b/a Kallbeck	07/17/2001	Facilities-Based	NH	N/A	N/A	N/A	N/A
1692	Important Contract or Agreement	Premiere Network Services, Inc.	06/01/2001	Facilities-Based	NH	N/A	N/A	N/A	N/A
1693	Important Contract or Agreement	Network Access Solutions, Inc.	07/03/2001	Facilities-Based	NH	N/A	N/A	N/A	N/A
1694	Important Contract or Agreement	Network Access Solutions, Inc.	07/03/2001	Facilities-Based	NH	N/A	N/A	N/A	N/A
1695	Important Contract or Agreement	Teleconex, Inc.	04/25/2001	Facilities-Based	NH	N/A	N/A	N/A	N/A
1696	Important Contract or Agreement	Z-Tel Communications, Inc.	06/01/2001	Resale Unbundling	NH	N/A	N/A	N/A	N/A
1697	Important Contract or Agreement	Equal Access Networks, LLC	05/30/2001	Facilities-Based	NH	N/A	N/A	N/A	N/A

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TABLE C-5 - IMPORTANT CHANGES DURING THE YEAR

Row No.	Classification (a)	Description/Identification (b)	Date (c)	Description of Contract (d)	State (e)	Date of Change (f)	Description of Change (g)	Est. Increase or Decrease in Annual Rev. (h)	Est. Savings or Additional Cost to Public (i)
1698	Important Contract or Agreement	NOS Communications, Inc.	06/05/2001	Facilities-Based	NH	N/A	N/A	N/A	N/A
1699	Important Contract or Agreement	American Prepaid Telephone Service, LLC d/b/a Atlantic Prepaid Telephone Service	04/03/2001	Resale	NH	N/A	N/A	N/A	N/A
1700	Important Contract or Agreement	MVX.COM	08/03/2001	Facilities-Based	NH	N/A	N/A	N/A	N/A
1701	Important Contract or Agreement	Metromedia Fiber Network Services, Inc.	06/01/2001	Unbundling w/Collo	NH	N/A	N/A	N/A	N/A
1702	Important Contract or Agreement	Revolution Networks, LLC	07/13/2001	Facilities-Based	NH	N/A	N/A	N/A	N/A
1703	Important Contract or Agreement	Conversant Communications f/a New England Voice and Data, LLC	04/13/2001	Facilities-Based	NH	N/A	N/A	N/A	N/A
1704	Important Contract or Agreement	Devon Mobile Communications	08/14/2001	Wireless	NH	N/A	N/A	N/A	N/A
1705	Important Contract or Agreement	DSCI Corporation	08/24/2001	Facilities-Based	NH	N/A	N/A	N/A	N/A
1706	Important Contract or Agreement	Access Point, Inc.	08/22/2001	Facilities-Based	NH	N/A	N/A	N/A	N/A
1707	Important Contract or Agreement	SBC Telecom, Inc.	08/30/2001	Comprehensive	NH	N/A	N/A	N/A	N/A
1708	Important Contract or Agreement	RNK, Inc. d/b/a RNK Telecom	08/30/2001	Facilities-Based	NH	N/A	N/A	N/A	N/A
1709	Important Contract or Agreement	Preferred Carrier Services, Inc.	08/28/2001	Facilities-Based	NH	N/A	N/A	N/A	N/A
1710	Important Contract or Agreement	ARC Networks, Inc. d/b/a InfoHighway	09/19/2001	Comprehensive	NH	N/A	N/A	N/A	N/A
1711	Important Contract or Agreement	Norcom, Inc.	05/24/2001	Comprehensive	NH	N/A	N/A	N/A	N/A
1712	Important Contract or Agreement	Ciera Network Systems Inc.	11/06/2001	Comprehensive	NH	N/A	N/A	N/A	N/A
1713	Important Contract or Agreement					N/A	N/A	N/A	N/A
1714	Important Contract or Agreement	Global Broadband	01/16/2001	Facilities-Based	RI	N/A	N/A	N/A	N/A
1715	Important Contract or Agreement	Max-Tel Communications, Inc.	01/31/2001	Resale	RI	N/A	N/A	N/A	N/A
1716	Important Contract or Agreement	OneStar Long Distance, Inc.	01/17/2001	Facilities-Based	RI	N/A	N/A	N/A	N/A
1717	Important Contract or Agreement	International Telcom Ltd.	02/13/2001	Facilities-Based	RI	N/A	N/A	N/A	N/A
1718	Important Contract or Agreement	Broadband Office Communications, Inc.	03/09/2001	Facilities-Based	RI	N/A	N/A	N/A	N/A
1719	Important Contract or Agreement	Fuzion Wireless Communications, Inc.	01/01/2001	Facilities-Based	RI	N/A	N/A	N/A	N/A
1720	Important Contract or Agreement	Network Plus	03/23/2001	Facilities-Based	RI	N/A	N/A	N/A	N/A
1721	Important Contract or Agreement	Verizon Avenue, Corp.	05/09/2001	Facilities-Based	RI	N/A	N/A	N/A	N/A
1722	Important Contract or Agreement	DSL.net Communications, LLC	04/26/2001	Facilities-Based	RI	N/A	N/A	N/A	N/A
1723	Important Contract or Agreement	1-800-RECONEX, Inc.	04/30/2001	Facilities-Based	RI	N/A	N/A	N/A	N/A
1724	Important Contract or Agreement	Conversant Communications f/a New England Voice and Data, LLC	05/31/2001	Facilities-Based	RI	N/A	N/A	N/A	N/A
1725	Important Contract or Agreement	Premiere Network Services, Inc.	06/01/2001	Facilities-Based	RI	N/A	N/A	N/A	N/A
1726	Important Contract or Agreement	Network Access Solutions, Inc.	07/05/2001	Facilities-Based	RI	N/A	N/A	N/A	N/A
1727	Important Contract or Agreement	Teleconex, Inc.	04/26/2001	Facilities-Based	RI	N/A	N/A	N/A	N/A
1728	Important Contract or Agreement	Z-Tel Communications, Inc.	06/01/2001	Resale Unbundling	RI	N/A	N/A	N/A	N/A
1729	Important Contract or Agreement	MVX.COM	07/27/2001	Facilities-Based	RI	N/A	N/A	N/A	N/A
1730	Important Contract or Agreement	Network Services LLC	07/27/2001	Wireless	RI	N/A	N/A	N/A	N/A
1731	Important Contract or Agreement	Metromedia Fiber Network Services, Inc.	06/01/2001	Facilities-Based	RI	N/A	N/A	N/A	N/A
1732	Important Contract or Agreement	McLeodUSA Telecommunications Services, Inc.	08/20/2001	Facilities-Based	RI	N/A	N/A	N/A	N/A
1733	Important Contract or Agreement	DSCI Corporation	08/24/2001	Facilities-Based	RI	N/A	N/A	N/A	N/A
1734	Important Contract or Agreement	New Access Communications LLC	08/20/2001	Facilities-Based	RI	N/A	N/A	N/A	N/A
1735	Important Contract or Agreement	Access Point, Inc.	08/22/2001	Comprehensive	RI	N/A	N/A	N/A	N/A
1736	Important Contract or Agreement	United Systems Access, Inc., f/a Log On America, Inc.	09/12/2001	Comprehensive	RI	N/A	N/A	N/A	N/A
1737	Important Contract or Agreement	RNK, Inc. d/b/a RNK Telecom	08/30/2001	Facilities-Based	RI	N/A	N/A	N/A	N/A
1738	Important Contract or Agreement	Preferred Carrier Services, Inc.	08/28/2001	Facilities-Based	RI	N/A	N/A	N/A	N/A
1739	Important Contract or Agreement	ARC Networks, Inc. d/b/a InfoHighway	09/19/2001	Comprehensive	RI	N/A	N/A	N/A	N/A
1740	Important Contract or Agreement	IG2, Inc.	09/12/2001	Comprehensive	RI	N/A	N/A	N/A	N/A
1741	Important Contract or Agreement	Now Communications, Inc.	10/26/2001	Resale	RI	N/A	N/A	N/A	N/A

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TABLE C-5 - IMPORTANT CHANGES DURING THE YEAR

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1742	Important Contract or Agreement	Equal Access Networks, LLC	10/25/2001	Comprehensive	RI	N/A	N/A	N/A	N/A
1743	Important Contract or Agreement	Full Channel TV, Inc	10/12/2001	Resale	RI	N/A	N/A	N/A	N/A
1744	Important Contract or Agreement	Troy City Internet Exchange d/b/a Meganel Communications	01/22/2001	Facilities-Based	RI	N/A	N/A	N/A	N/A
1745	Important Contract or Agreement					N/A	N/A	N/A	N/A
1746	Important Contract or Agreement	Fuzion Wireless Communications, Inc.	01/01/2001	Facilities-Based	VT	N/A	N/A	N/A	N/A
1747	Important Contract or Agreement	Lyxom, Inc.	02/28/2001	Resale	VT	N/A	N/A	N/A	N/A
1748	Important Contract or Agreement	DSL.net Communications, LLC	04/26/2001	Facilities-Based	VT	N/A	N/A	N/A	N/A
1749	Important Contract or Agreement	Premiere Network Services, Inc.	06/01/2001	Facilities-Based	VT	N/A	N/A	N/A	N/A
1750	Important Contract or Agreement	International Telcom Ltd.	06/07/2001	Facilities-Based	VT	N/A	N/A	N/A	N/A
1751	Important Contract or Agreement	Network Access Solutions, Inc.	07/10/2001	Facilities-Based	VT	N/A	N/A	N/A	N/A
1752	Important Contract or Agreement	Teleconex, Inc.	04/26/2001	Facilities-Based	VT	N/A	N/A	N/A	N/A
1753	Important Contract or Agreement	Z-Tel Communications, Inc.	06/01/2001	Resale Unbundling	VT	N/A	N/A	N/A	N/A
1754	Important Contract or Agreement	MXV.COM	08/22/2001	Facilities-Based	VT	N/A	N/A	N/A	N/A
1755	Important Contract or Agreement	Network Plus	05/01/2001	Facilities-Based	VT	N/A	N/A	N/A	N/A
1756	Important Contract or Agreement	Metromedia Fiber Network Services, Inc.	06/01/2001	Facilities-Based	VT	N/A	N/A	N/A	N/A
1757	Important Contract or Agreement	1-800-RECONEX, Inc.	04/30/2001	Facilities-Based	VT	N/A	N/A	N/A	N/A
1758	Important Contract or Agreement	Metro Teleconnect, Inc.	08/29/2001	Resale	VT	N/A	N/A	N/A	N/A
1759	Important Contract or Agreement	Devon Mobile Communications	07/17/2001	Wireless	VT	N/A	N/A	N/A	N/A
1760	Important Contract or Agreement	Access Point, Inc.	08/22/2001	Facilities-Based	VT	N/A	N/A	N/A	N/A
1761	Important Contract or Agreement	RNK, Inc. d/b/a RNK Telecom	08/30/2001	Comprehensive	VT	N/A	N/A	N/A	N/A
1762	Important Contract or Agreement	KMC Telecom V, Inc.	09/24/2001	Facilities-Based	VT	N/A	N/A	N/A	N/A
1763	Important Contract or Agreement	Preferred Carrier Services, Inc.	08/28/2001	Comprehensive	VT	N/A	N/A	N/A	N/A
1764	Important Contract or Agreement	ARC Networks, Inc. d/b/a InfoHighway	09/19/2001	Comprehensive	VT	N/A	N/A	N/A	N/A
1765	Important Contract or Agreement	Norcom, Inc.	05/24/2001	Comprehensive	VT	N/A	N/A	N/A	N/A
1766	Important Contract or Agreement	NPCR, Inc. d/b/a Nextel Partners	11/01/2001	Wireless	VT	N/A	N/A	N/A	N/A
1767	Important Contract or Agreement	Equal Access Networks, LLC	10/25/2001	Comprehensive	VT	N/A	N/A	N/A	N/A
1768	Important Contract or Agreement	Voice Stream Wireless Corporation	11/23/2001	Wireless	VT	N/A	N/A	N/A	N/A
1769	Important Contract or Agreement	Ciera Network Systems Inc.	11/18/2001	Comprehensive	VT	N/A	N/A	N/A	N/A
1770	Important Contract or Agreement	VarTec Telecom, Inc.	11/28/2001	Comprehensive	VT	N/A	N/A	N/A	N/A
1771	Important Contract or Agreement					N/A	N/A	N/A	N/A
1772	Important Contract or Agreement					N/A	N/A	N/A	N/A
1773	Important Contract or Agreement					N/A	N/A	N/A	N/A
1774	Important Contract or Agreement					N/A	N/A	N/A	N/A
1775	Important Contract or Agreement					N/A	N/A	N/A	N/A
1776	Important Contract or Agreement					N/A	N/A	N/A	N/A
1777	Important Contract or Agreement					N/A	N/A	N/A	N/A
1778	Important Contract or Agreement					N/A	N/A	N/A	N/A
1779	Important Contract or Agreement					N/A	N/A	N/A	N/A
1780	Important Contract or Agreement					N/A	N/A	N/A	N/A
1781	Important Contract or Agreement					N/A	N/A	N/A	N/A
1782	Important Contract or Agreement					N/A	N/A	N/A	N/A
1783	Important Contract or Agreement					N/A	N/A	N/A	N/A
1793	Important Contract or Agreement					N/A	N/A	N/A	N/A

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TABLE C-5 - IMPORTANT CHANGES DURING THE YEAR									
Row No.	Classification (a)	Description/Identification (b)	Date (c)	Description of Contract (d)	State (e)	Date of Change (f)	Description of Change (g)	Est. Increase or Decrease in Annual Rev. (h)	Est. Savings or Additional Cost to Public (i)
	Important Changes in Service and Rate Schedules								
0401	Change in Service and Rate	N/A	N/A	N/A	N/A	07/15/2001	Intrastate - PC true up Optional Services	4,000	-4,000
0402	Change in Service and Rate	N/A	N/A	N/A	N/A	01/15/2001	Intrastate - 2000 Price Cap	-3,700	3,700
0403	Change in Service and Rate	N/A	N/A	N/A	N/A	01/01/2001	Intrastate - 2000 Price Cap	-5,500	5,500
0404	Change in Service and Rate	N/A	N/A	N/A	N/A	05/30/2001	Intrastate - Access Legislation	-14,400	14,400
0405	Change in Service and Rate	N/A	N/A	N/A	N/A	05/30/2001	Intrastate - Access Offset	12,500	-12,500
0406	Change in Service and Rate	N/A	N/A	N/A	N/A	02/01/2001	Intrastate - Incentive Plan Year 1	-1,200	1,200
0407	Change in Service and Rate	N/A	N/A	N/A	N/A	05/01/2001	Intrastate - Incentive Plan Year 2	-2,600	2,600
0408	Change in Service and Rate	N/A	N/A	N/A	N/A	07/03/2001	Interstate - Price Cap Annual Filing Redo TM 56 - EUCL (CL/Mkt)	28,826	-28,826
0409	Change in Service and Rate	N/A	N/A	N/A	N/A	07/03/2001	Interstate - Price Cap Annual Filing Redo TM 56 - PCCC (CL/Mkt)	-32,308	32,308
0410	Change in Service and Rate	N/A	N/A	N/A	N/A	07/03/2001	Interstate - Price Cap Annual Filing Redo TM 56 - TS	-31,621	31,621
0411	Change in Service and Rate	N/A	N/A	N/A	N/A	07/03/2001	Interstate - Price Cap Annual Filing Redo TM 56 - Special	-7,290	7,290
0412	Change in Service and Rate	N/A	N/A	N/A	N/A				
0413	Change in Service and Rate	N/A	N/A	N/A	N/A				
0414	Change in Service and Rate	N/A	N/A	N/A	N/A				
0415	Change in Service and Rate	N/A	N/A	N/A	N/A				
0416	Change in Service and Rate	N/A	N/A	N/A	N/A				
0417	Change in Service and Rate	N/A	N/A	N/A	N/A				
0418	Change in Service and Rate	N/A	N/A	N/A	N/A				
0419	Change in Service and Rate	N/A	N/A	N/A	N/A				
0420	Change in Service and Rate	N/A	N/A	N/A	N/A				
0421	Change in Service and Rate	N/A	N/A	N/A	N/A				
0422	Change in Service and Rate	N/A	N/A	N/A	N/A				
0423	Change in Service and Rate	N/A	N/A	N/A	N/A				
0424	Change in Service and Rate	N/A	N/A	N/A	N/A				
0425	Change in Service and Rate	N/A	N/A	N/A	N/A				
0426	Change in Service and Rate	N/A	N/A	N/A	N/A				
0427	Change in Service and Rate	N/A	N/A	N/A	N/A				
0428	Change in Service and Rate	N/A	N/A	N/A	N/A				
0429	Change in Service and Rate	N/A	N/A	N/A	N/A				
0430	Change in Service and Rate	N/A	N/A	N/A	N/A				

0999	Change in Service and Rate	N/A	N/A	N/A	N/A				

COMPANY: Verizon New England Tel. & Tel., Inc.
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TABLE B-1 - BALANCE SHEET ACCOUNTS - CLASS A LEVEL REPORTING

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(Dollars in thousands)

Row/ Acct. No.	Account Title (a)	Amount (b)
	Current Assets	
1130	Cash	0
1140	Special cash deposits	59
1150	Working cash advances	18
1160	Temporary investments	266,900
1120	Cash and equivalents	266,977
1180	Telecommunications accounts receivable	1,143,552
1181	Accounts receivable allowance-telecommunications	133,429
1190	Other accounts receivable	325,236
1191	Accounts receivable allowance-other	8,769
1200	Notes receivable	0
1201	Notes receivable allowance	0
1210	Interest and dividends receivable	4,528
1220	Inventories	38,319
120	Total Noncash Current (excluding prepayments)	1,369,437
1290	Prepaid rents	7,302
1300	Prepaid taxes	5,715
1310	Prepaid insurance	0
1320	Prepaid directory expenses	0
1330	Other prepayments	17,582
1280	Prepayments	30,599
1350	Other Current Assets	106,025
130	Total Current Assets	1,773,038
	Noncurrent Assets	
1401	Investments in affiliated companies	118,795
1402	Investments in nonaffiliated companies	1,456
1406	Nonregulated investments	0
1407	Unamortized debt issuance expense	8,523
1408	Sinking funds	0
1410	Other noncurrent assets	23,605
1437	Deferred tax regulatory asset	93,858
1438	Deferred maintenance and retirements	0
1439	Deferred charges	232,789
1500	Other jurisdictional assets-net	-361,748
150	Total Noncurrent Assets	117,278

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TABLE B-1 - BALANCE SHEET ACCOUNTS - CLASS A LEVEL REPORTING

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(Dollars in thousands)						
Row/ Acct. No.	Account Title (aa)	Beginning Balance (ab)	Additions (ac)	Retirements (ad)	Transfers/ Adjustments (ae)	Ending Balance (af)
	<u>Plant</u>					
2001	Telecommunications plant in service (TPIS)	15,534,303	1,562,837	355,239	52,198	16,794,099
2002	Property held for future telecom use (PHFTU)	-5	0	0	48	43
2003	Telephone plant under construction-short term (TPUC)	494,677	0	0	-253,011	241,666
2005	Telecommunications plant adjustment	0	0	0	1	1
2006	Nonoperating plant	2,762	0	0	71,842	74,604
2007	Goodwill	0	0	0	0	0
210	Total Plant	16,031,737	1,562,837	355,239	-128,922	17,110,413
	<u>TPIS - General Support</u>					
2111	Land	35,690	9	0	-309	35,390
2112	Motor vehicles	97,195	14,034	1,112	11	110,128
2113	Aircraft	0	0	0	0	0
2114	Tools and other work equipment	135,769	17,588	9,991	-1,239	142,127
2121	Buildings	969,897	36,820	14,302	3,111	995,526
2122	Furniture	16,249	0	7,171	1,605	10,683
2123	Office equipment	59,102	447	14,654	30,446	75,341
2124	General purpose computers	144,016	32,317	28,451	-24,812	123,070
2110	Land and Support	1,457,918	101,215	75,681	8,813	1,492,265
	<u>TPIS - Central Office</u>					
2211	Analog electronic switching	-30	23	110	139	22
2212	Digital electronic switching	3,308,872	271,313	90,010	-8,120	3,482,055
2215.1	Step-by-step switching	0	0	0	0	0
2215.2	Crossbar switching	0	0	0	0	0
2215.3	Other electro-mechanical switching	0	0	0	0	0
2215	Electro-mechanical switching	0	0	0	0	0
2210	Central Office-Switching	3,308,842	271,336	90,120	-7,981	3,482,077
2220	Operator Systems	44,692	2,133	10,907	9	35,927
2231.1	Satellite & earth stations	9	0	0	-9	0
2231.2	Other radio facilities	10,658	1,060	1,786	16	9,948
2231	Radio systems	10,667	1,060	1,786	7	9,948
2232	Circuit equipment	3,482,950	743,240	107,753	14,966	4,133,403
2230	Central Office - Transmission	3,493,617	744,300	109,539	14,973	4,143,351
	<u>TPIS - Information Origination/Termination</u>					
2311	Station apparatus	0	0	0	0	0
2321	Customer premises wiring	0	0	0	0	0
2341	Large PBX	0	0	0	0	0
2351	Public telephone terminal equipment	69,402	1,573	5,161	4,525	70,339
2362	Other terminal equipment	288,266	22,665	1,431	-3,018	306,482
2310	Information Origination/Termination	357,668	24,238	6,592	1,507	376,821
	<u>TPIS - Cable & Wire</u>					
2411	Poles	743,408	37,497	6,185	-3,532	771,188
2421	Aerial cable	3,227,464	187,752	23,763	-10,248	3,381,205
2422	Underground cable	1,289,568	76,403	11,351	34	1,354,654
2423	Buried cable	325,850	5,463	2,757	-31	328,525
2424	Submarine cable	9,107	1,963	487	-2,679	7,904
2425	Deep sea cable	0	0	5	5	0
2426	Intrabuilding network cable	30,256	3,443	165	-14	33,520
2431	Aerial wire	0	0	0	-126	-126
2441	Conduit systems	943,017	40,540	1,959	-12,200	969,398
2410	Cable & Wire	6,568,670	353,061	46,672	-28,791	6,846,268
240	Total TPIS (before amortizable assets)	15,231,407	1,496,283	339,511	-11,470	16,376,709

COMPANY: Verizon New England T & T, Inc.
STUDY AREA: All
PERIOD: Jan 2001 to Dec 2001
COSA: NETC

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TABLE B-1 - BALANCE SHEET ACCOUNTS - CLASS A LEVEL REPORTING
(Dollars in thousands)

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Row/ Acct. No.	Account Title (aa)	Beginning Balance (ab)	Additions (ac)	Retirements (ad)	Transfers/ Adjustments (ae)	Ending Balance (af)
	<u>TPIS Amortizable Assets</u>					
2681	Capital leases	3,400	1,137	3,400	0	1,137
2682	Leasehold improvements	79,443	3,421	12,328	-853	69,683
2680	Amortizable tangibles	82,843	4,558	15,728	-853	70,820
2690	Intangibles	220,053	61,996	0	64,522	346,571
260	Total TPIS	15,534,303	1,562,837	355,239	52,198	16,794,099

Row/ Acct. No.	Account Title (a)	Amount (b)
	<u>Depreciation and Amortization</u>	
3100	Accumulated depreciation	9,362,017
3200	Accumulated depreciation - PHFTU	2
3300	Accumulated depreciation - nonoperating	382
3410	Accumulated amortization - Capitalized leases	3
3420	Accumulated amortization - Leasehold improvement	48,985
3400	Accumulated amortization - Tangibles	48,988
3500	Accumulated amortization - Intangibles	129,352
3600	Accumulated amortization - Other	0
340	Total Depreciation and Amortization	9,540,741
350	Net Plant	7,569,672
360	Total Assets	9,459,988
	<u>Current Liabilities</u>	
4010	Accounts payable	752,238
4020	Notes payable	574,442
4030	Advanced billing and payments	56,859
4040	Customer's deposits	649
4050	Current maturities - long term debt	176,167
4060	Current maturities - capital leases	87
4070	Income taxes - accrued	46,925
4080	Other taxes - accrued	40,589
4100	Net current deferred operating income taxes	-788
4110	Net current deferred nonoperating income taxes	-12,067
4120	Other accrued liabilities	351,883
4130	Other current liabilities	399,030
410	Total Current Liabilities	2,386,014
	<u>Long-Term Debt</u>	
4210	Funded debt	2,615,419
4220	Premium on long-term debt	10
4230	Discount on long-term debt	8,254
4240	Reacquired debt	0
4250	Obligations under capital leases	1,037
4260	Advances from affiliated companies	200,000
4270	Other long-term debt	0
420	Total Long-Term Debt	2,808,212

COMPANY: Verizon New England T & T,Inc.
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TABLE B-1 - BALANCE SHEET ACCOUNTS - CLASS A LEVEL REPORTING

(Dollars in thousands)

Row/ Acct. No.	Account Title (a)	Amount (b)
	<u>Other Liabilities and Deferred Credits</u>	
4310	Other long-term liabilities	859,332
4320	Unamortized operating invest tax credits - net	29,367
4330	Unamortized nonoperating invest tax credits - net	0
4340	Net noncurrent deferred operating income taxes	635,297
4341	Net accum. deferred operating income taxes	68,751
4350	Net noncurrent deferred nonoperating income taxes	-13,956
4360	Other deferred credits	193,406
4361	Deferred regulatory liability	25,284
4370	Other jurisdictional liabilities/defer credits - net	-110,075
430	Total Other Liabilities and Deferred Credits	1,687,406
	<u>Stockholders' Equity</u>	
4510	Capital stock	1,000
4520	Additional paid-in capital	1,655,290
4530	Treasury stock	0
4540	Other capital	-1
4550	Retained earnings	922,067
440	Total Stockholders' Equity	2,578,356
450	Total Liabilities and Stockholders' Equity	9,459,988
460	Retained Earnings (Beginning of Year)	1,215,318
465	Net Income	22,122
470	Dividends Declared	316,000
475	Miscellaneous Debits	0
480	Miscellaneous Credits	627
490	Retained Earnings (End of Year)	922,067

COMPANY: Verizon New England Tel. & Tel., Inc.
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TABLE B-2 - STATEMENT OF CASH FLOWS

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PAGE 1 OF 1

(Dollars in thousands)

Row No.	Description (a)	Amount (b)	Amount (c)
	<u>INCREASE/DECREASE IN CASH AND CASH EQUIVALENTS:</u>		
	<u>Cash Flows From Operating Activities:</u>		
0100	Net Income/Loss	N/A	22,122
	<u>Adjustments to Reconcile Net Income to Net Cash Provided by Operating Activities</u>		
0110	Depreciation and Amortization	1,175,970	N/A
0120	Provision for Losses for Accounts Receivables	166,621	N/A
0130	Deferred Income Taxes - Net	22,070	N/A
0140	Unamortized ITC - Net	-13,857	N/A
0150	Allowance for Funds Used During Construction	-29,532	N/A
0160	Net Change in Operating Receivables	-237,672	N/A
0170	Net Change in Materials, Supplies & Inventories	-5,581	N/A
0180	Net Change in Operating Payables & Accrued Liabilities	43,918	N/A
0190	Net Change in Other Assets and Deferred Charges	353,887	N/A
0200	Net Change in Other Liabilities and Deferred Credits	-268,845	N/A
0210	Other	2,561	N/A
0220	Total Adjustments	N/A	1,209,540
0230	Net Cash Provided by/Used in Operating Activities	N/A	1,231,662
	<u>Cash Inflows/Outflows from Investing Activities:</u>		
0240	Construction/Acquisition of Property, Plant and Equipment	-1,263,165	N/A
0250	Proceeds from Disposals of Property, Plant and Equipment	36,397	N/A
0260	Investments in & Advances to Affiliates	-1,927	N/A
0270	Proceeds from Repayment of Advances	0	N/A
0280	Other Investing Activities	-180,735	N/A
0290	Net Cash Provided by/Used in Investment Activities	N/A	-1,409,430
	<u>Cash Flows from Financing Activities:</u>		
0300	Net Increase/Decrease in Short-Term Debt	0	N/A
0310	Advances from Affiliates	0	N/A
0320	Repayment of Advances from Affiliates	-451,925	N/A
0330	Proceeds from Long-Term Debt	1,000,000	N/A
0340	Repayment of Long-Term Debt	-150,000	N/A
0350	Payment of Capital Lease Obligations	1,094	N/A
0360	Proceeds from Issue of Common Stock/Equity Investment from Parent	199,823	N/A
0370	Repurchase of Treasury Shares	0	N/A
0380	Dividends Paid	-335,000	N/A
0390	Other Financing Activities	4,193	N/A
0400	Net Cash Provided by Financing Activities	N/A	268,185
0410	Effect of Exchange Rate Changes on Cash	N/A	0
0420	Net Increase/Decrease in Cash and Cash Equivalents	N/A	90,417
0430	Cash & Cash Equivalents - Beginning of Period	N/A	176,560
0440	Cash & Cash Equivalents - End of Period	N/A	266,977

COMPANY: Verizon New England Tel. & Tel., Inc.
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TABLE B-3 - INVESTMENTS IN AFFILIATES AND OTHER COMPANIES

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(Dollars in thousands)

			Account 1401/1402					
Row No.	Classification	Company Name	Common	Preferred	Advances	LT Debt	Adjustments	Net
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
AFFILIATED COMPANIES								
<u>Equity Method:</u>								
0101	Investment	Telesector Resources Group, Inc.	116,399	0	0	0	1	116,400
0102	Investment	Verizon Advanced Data Inc.	2,395	0	0	0	0	2,395
0103	Investment		0	0	0	0	0	0
0104	Investment		0	0	0	0	0	0
0105	Investment		0	0	0	0	0	0
0106	Investment		0	0	0	0	0	0
0107	Investment		0	0	0	0	0	0
0108	Investment		0	0	0	0	0	0
0109	Investment		0	0	0	0	0	0
0110	Investment		0	0	0	0	0	0
0111	Investment		0	0	0	0	0	0
0112	Investment		0	0	0	0	0	0
0113	Investment		0	0	0	0	0	0
0114	Investment		0	0	0	0	0	0
0115	Investment		0	0	0	0	0	0
0116	Investment		0	0	0	0	0	0
0117	Investment		0	0	0	0	0	0
0118	Investment		0	0	0	0	0	0
0119	Investment		0	0	0	0	0	0
0120	Investment		0	0	0	0	0	0
0121	Investment		0	0	0	0	0	0
0122	Investment		0	0	0	0	0	0
0123	Investment		0	0	0	0	0	0
0124	Investment		0	0	0	0	0	0
0125	Investment		0	0	0	0	0	0
0126	Investment		0	0	0	0	0	0
0127	Investment		0	0	0	0	0	0
0128	Investment		0	0	0	0	0	0
0129	All Othr Investments	N/A	0	0	0	0	0	0
0130	Total Equity Method	N/A	118,794	0	0	0	1	118,795

Cost Method:

0201	Investment		0	0	0	0	0	0
0202	Investment		0	0	0	0	0	0
0203	Investment		0	0	0	0	0	0
0204	Investment		0	0	0	0	0	0
0205	Investment		0	0	0	0	0	0
0206	Investment		0	0	0	0	0	0
0207	Investment		0	0	0	0	0	0
0208	Investment		0	0	0	0	0	0
0209	Investment		0	0	0	0	0	0
0210	Investment		0	0	0	0	0	0
0211	Investment		0	0	0	0	0	0
0212	Investment		0	0	0	0	0	0
0213	Investment		0	0	0	0	0	0
0214	Investment		0	0	0	0	0	0
0215	Investment		0	0	0	0	0	0
0216	Investment		0	0	0	0	0	0
0217	Investment		0	0	0	0	0	0
0218	Investment		0	0	0	0	0	0
0219	Investment		0	0	0	0	0	0
0220	Investment		0	0	0	0	0	0
0221	Investment		0	0	0	0	0	0
0222	Investment		0	0	0	0	0	0
0223	Investment		0	0	0	0	0	0
0224	Investment		0	0	0	0	0	0
0225	Investment		0	0	0	0	0	0
0226	Investment		0	0	0	0	0	0
0227	Investment		0	0	0	0	0	0
0228	Investment		0	0	0	0	0	0
0229	All Othr Investments	N/A	0	0	0	0	0	0
0230	Total Cost Method	N/A	0	0	0	0	0	0
0240	Total Affiliates	N/A	118,794	0	0	0	1	118,795
0250	Non-Affiliates	N/A	0	0	1,456	0	0	1,456
0260	Total Investments	N/A	118,794	0	1,456	0	1	120,251

COMPANY: Verizon New England Tel. & Tel., Inc.
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TABLE B-3 - INVESTMENTS IN AFFILIATES AND OTHER COMPANIES

TABLE B - 3
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(Dollars in thousands)						
Row No.	Classification (a)	Company Name (b)	Account 1160			
			Beg Balance (i)	Gross Dr. (j)	Gross Cr. (k)	Net (l)
AFFILIATED COMPANIES						
Equity Method:						
0101	Investment	Telesector Resources Group, Inc.	0	0	0	0
0102	Investment	Verizon Advanced Data Inc.	0	0	0	0
0103	Investment		0	0	0	0
0104	Investment		0	0	0	0
0105	Investment		0	0	0	0
0106	Investment		0	0	0	0
0107	Investment		0	0	0	0
0108	Investment		0	0	0	0
0109	Investment		0	0	0	0
0110	Investment		0	0	0	0
0111	Investment		0	0	0	0
0112	Investment		0	0	0	0
0113	Investment		0	0	0	0
0114	Investment		0	0	0	0
0115	Investment		0	0	0	0
0116	Investment		0	0	0	0
0117	Investment		0	0	0	0
0118	Investment		0	0	0	0
0119	Investment		0	0	0	0
0120	Investment		0	0	0	0
0121	Investment		0	0	0	0
0122	Investment		0	0	0	0
0123	Investment		0	0	0	0
0124	Investment		0	0	0	0
0125	Investment		0	0	0	0
0126	Investment		0	0	0	0
0127	Investment		0	0	0	0
0128	Investment		0	0	0	0
0129	All Othr Investments	N/A	0	0	0	0
0130	Total Equity Method	N/A	0	0	0	0
Cost Method:						
0201	Investment		0	0	0	0
0202	Investment		0	0	0	0
0203	Investment		0	0	0	0
0204	Investment		0	0	0	0
0205	Investment		0	0	0	0
0206	Investment		0	0	0	0
0207	Investment		0	0	0	0
0208	Investment		0	0	0	0
0209	Investment		0	0	0	0
0210	Investment		0	0	0	0
0211	Investment		0	0	0	0
0212	Investment		0	0	0	0
0213	Investment		0	0	0	0
0214	Investment		0	0	0	0
0215	Investment		0	0	0	0
0216	Investment		0	0	0	0
0217	Investment		0	0	0	0
0218	Investment		0	0	0	0
0219	Investment		0	0	0	0
0220	Investment		0	0	0	0
0221	Investment		0	0	0	0
0222	Investment		0	0	0	0
0223	Investment		0	0	0	0
0224	Investment		0	0	0	0
0225	Investment		0	0	0	0
0226	Investment		0	0	0	0
0227	Investment		0	0	0	0
0228	Investment		0	0	0	0
0229	All Othr Investments	N/A	0	0	0	0
0230	Total Cost Method	N/A	0	0	0	0
0240	Total Affiliates	N/A	0	0	0	0
0250	Non-Affiliates	N/A	176,475	266,900	176,475	266,900
0260	Total Investments	N/A	176,475	266,900	176,475	266,900

COMPANY: Verizon New England Tel. & Tel., Inc.
STUDY AREA: All
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TABLE B-3 - INVESTMENTS IN AFFILIATES AND OTHER COMPANIES

TABLE B - 3
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(Dollars in thousands)			Account 1180			
Row No.	Classification (a)	Company Name (b)	Beg Balance (m)	Gross Dr. (n)	Gross Cr. (o)	Net (p)
AFFILIATED COMPANIES						
Equity Method:						
0101	Investment	Telesector Resources Group, Inc.	0	0	0	0
0102	Investment	Verizon Advanced Data Inc.	0	0	0	0
0103	Investment		0	0	0	0
0104	Investment		0	0	0	0
0105	Investment		0	0	0	0
0106	Investment		0	0	0	0
0107	Investment		0	0	0	0
0108	Investment		0	0	0	0
0109	Investment		0	0	0	0
0110	Investment		0	0	0	0
0111	Investment		0	0	0	0
0112	Investment		0	0	0	0
0113	Investment		0	0	0	0
0114	Investment		0	0	0	0
0115	Investment		0	0	0	0
0116	Investment		0	0	0	0
0117	Investment		0	0	0	0
0118	Investment		0	0	0	0
0119	Investment		0	0	0	0
0120	Investment		0	0	0	0
0121	Investment		0	0	0	0
0122	Investment		0	0	0	0
0123	Investment		0	0	0	0
0124	Investment		0	0	0	0
0125	Investment		0	0	0	0
0126	Investment		0	0	0	0
0127	Investment		0	0	0	0
0128	Investment		0	0	0	0
0129	All Othr Investments	N/A	0	0	0	0
0130	Total Equity Method	N/A	0	0	0	0
Cost Method:						
0201	Investment		0	0	0	0
0202	Investment		0	0	0	0
0203	Investment		0	0	0	0
0204	Investment		0	0	0	0
0205	Investment		0	0	0	0
0206	Investment		0	0	0	0
0207	Investment		0	0	0	0
0208	Investment		0	0	0	0
0209	Investment		0	0	0	0
0210	Investment		0	0	0	0
0211	Investment		0	0	0	0
0212	Investment		0	0	0	0
0213	Investment		0	0	0	0
0214	Investment		0	0	0	0
0215	Investment		0	0	0	0
0216	Investment		0	0	0	0
0217	Investment		0	0	0	0
0218	Investment		0	0	0	0
0219	Investment		0	0	0	0
0220	Investment		0	0	0	0
0221	Investment		0	0	0	0
0222	Investment		0	0	0	0
0223	Investment		0	0	0	0
0224	Investment		0	0	0	0
0225	Investment		0	0	0	0
0226	Investment		0	0	0	0
0227	Investment		0	0	0	0
0228	Investment		0	0	0	0
0229	All Othr Investments	N/A	0	0	0	0
0230	Total Cost Method	N/A	0	0	0	0
0240	Total Affiliates	N/A	0	0	0	0
0250	Non-Affiliates	N/A	1,128,292	872,532	857,272	1,143,552
0260	Total Investments	N/A	1,128,292	872,532	857,272	1,143,552

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COMPANY: Verizon New England T & T, Inc.
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TABLE B-3 - INVESTMENTS IN AFFILIATES AND OTHER COMPANIES
 (Dollars in thousands)

TABLE B - 3
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			Account 1190			
Row No.	Classification (a)	Company Name (b)	Beg Balance (ac)	Gross Dr. (ad)	Gross Cr. (ae)	Net (af)
<u>AFFILIATED COMPANIES</u>						
<u>Equity Method:</u>						
0301	Investment	Telesector Resources Group Inc.	14,414	437,593	411,005	41,002
0302	Investment		0	0	0	0
0303	Investment		0	0	0	0
0304	Investment		0	0	0	0
0305	Investment		0	0	0	0
0306	Investment		0	0	0	0
0307	Investment		0	0	0	0
0308	Investment		0	0	0	0
0309	Investment		0	0	0	0
0310	Investment		0	0	0	0
0311	Investment		0	0	0	0
0312	Investment		0	0	0	0
0313	Investment		0	0	0	0
0314	Investment		0	0	0	0
0315	Investment		0	0	0	0
0316	Investment		0	0	0	0
0317	Investment		0	0	0	0
0318	Investment		0	0	0	0
0319	Investment		0	0	0	0
0320	Investment		0	0	0	0
0321	Investment		0	0	0	0
0322	Investment		0	0	0	0
0323	Investment		0	0	0	0
0324	Investment		0	0	0	0
0325	Investment		0	0	0	0
0326	Investment		0	0	0	0
0327	Investment		0	0	0	0
0328	Investment		0	0	0	0
0329	All Othr Investments	N/A	0	0	0	0
0330	Total Equity Method	N/A	14,414	437,593	411,005	41,002

Cost Method:

0401	Investment	Verizon Communications, Inc	12,768	41,877	51,915	2,730
0402	Investment	Verizon New York Inc.	128,063	1,885,362	1,827,695	185,730
0403	Investment	Verizon Yellow Pages	-420	2,186	2,409	-643
0404	Investment	Verizon Wireless	101	1	1	101
0405	Investment	Verizon Government Affairs	72	5	5	72
0406	Investment	Verizon Entertainment & Information Services co.	-1	1	0	0
0407	Investment	Internetworking & Multimedia Solutions	6	0	0	6
0408	Investment	Verizon Services Corp	0	487,710	430,283	57,427
0409	Investment	Verizon Long Distance	0	5,260	0	5,260
0410	Investment	NYNEX Network Systems	0	15	9	6
0411	Investment	Verizon Maryland Inc.	0	1	1	0
0412	Investment	Verizon New Jersey Inc.	0	1	1	0
0413	Investment	Verizon Virginia, Inc.	0	7	7	0
0414	Investment		0	0	0	0
0415	Investment		0	0	0	0
0416	Investment		0	0	0	0
0417	Investment		0	0	0	0
0418	Investment		0	0	0	0
0419	Investment		0	0	0	0
0420	Investment		0	0	0	0
0421	Investment		0	0	0	0
0422	Investment		0	0	0	0
0423	Investment		0	0	0	0
0424	Investment		0	0	0	0
0425	Investment		0	0	0	0
0426	Investment		0	0	0	0
0427	Investment		0	0	0	0
0428	Investment		0	0	0	0
0429	All Othr Investments	N/A	0	0	0	0
0430	Total Cost Method	N/A	140,589	2,422,426	2,312,326	250,689
0440	Total Affiliates	N/A	155,003	2,860,019	2,723,331	291,691
0450	Non-Affiliates	N/A	51,837	417,657	435,949	33,545
0460	Total Investments	N/A	206,840	3,277,676	3,159,280	325,236

ARMIS USOA REPORT

COMPANY: Verizon New England T & T, Inc.
 STUDY AREA: All
 PERIOD: Jan 2001 to Dec 2001
 COSA: NETA

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TABLE B-3 - INVESTMENTS IN AFFILIATES AND OTHER COMPANIES
 (Dollars in thousands)

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Row No.	Classification (a)	Company Name (b)	Account 1200			
			Beg Balance (ag)	Gross Dr. (ah)	Gross Cr. (ai)	Net (aj)
<u>AFFILIATED COMPANIES</u>						
<u>Equity Method:</u>						
0301	Investment	Telesector Resources Group Inc.	0	0	0	0
0302	Investment		0	0	0	0
0303	Investment		0	0	0	0
0304	Investment		0	0	0	0
0305	Investment		0	0	0	0
0306	Investment		0	0	0	0
0307	Investment		0	0	0	0
0308	Investment		0	0	0	0
0309	Investment		0	0	0	0
0310	Investment		0	0	0	0
0311	Investment		0	0	0	0
0312	Investment		0	0	0	0
0313	Investment		0	0	0	0
0314	Investment		0	0	0	0
0315	Investment		0	0	0	0
0316	Investment		0	0	0	0
0317	Investment		0	0	0	0
0318	Investment		0	0	0	0
0319	Investment		0	0	0	0
0320	Investment		0	0	0	0
0321	Investment		0	0	0	0
0322	Investment		0	0	0	0
0323	Investment		0	0	0	0
0324	Investment		0	0	0	0
0325	Investment		0	0	0	0
0326	Investment		0	0	0	0
0327	Investment		0	0	0	0
0328	Investment		0	0	0	0
0329	All Othr Investments	N/A	0	0	0	0
0330	Total Equity Method	N/A	0	0	0	0

Cost Method:

0401	Investment	Verizon Communications, Inc.	0	0	0	0
0402	Investment	Verizon New York Inc.	0	0	0	0
0403	Investment	Verizon Yellow Pages	0	0	0	0
0404	Investment	Verizon Wireless	0	0	0	0
0405	Investment	Verizon Government Affairs	0	0	0	0
0406	Investment	Verizon Entertainment & Information Services co.	0	0	0	0
0407	Investment	Internetworking & Multimedia Solutions	0	0	0	0
0408	Investment	Verizon Services Corp	0	0	0	0
0409	Investment	Verizon Long Distance	0	0	0	0
0410	Investment	NYNEX Network Systems	0	0	0	0
0411	Investment	Verizon Maryland Inc.	0	0	0	0
0412	Investment	Verizon New Jersey Inc.	0	0	0	0
0413	Investment	Verizon Virginia, Inc.	0	0	0	0
0414	Investment		0	0	0	0
0415	Investment		0	0	0	0
0416	Investment		0	0	0	0
0417	Investment		0	0	0	0
0418	Investment		0	0	0	0
0419	Investment		0	0	0	0
0420	Investment		0	0	0	0
0421	Investment		0	0	0	0
0422	Investment		0	0	0	0
0423	Investment		0	0	0	0
0424	Investment		0	0	0	0
0425	Investment		0	0	0	0
0426	Investment		0	0	0	0
0427	Investment		0	0	0	0
0428	Investment		0	0	0	0
0429	All Othr Investments	N/A	0	0	0	0
0430	Total Cost Method	N/A	0	0	0	0
0440	Total Affiliates	N/A	0	0	0	0
0450	Non-Affiliates	N/A	0	0	0	0
0460	Total Investments	N/A	0	0	0	0

ARMIS USOA REPORT

COMPANY: Verizon New England T & T, Inc.
 STUDY AREA: All
 PERIOD: Jan 2001 to Dec 2001
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TABLE B-3 - INVESTMENTS IN AFFILIATES AND OTHER COMPANIES
 (Dollars in thousands)

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			Account 1210				
Row No.	Classification (a)	Company Name (b)	Beg Balance (ak)	Gross Dr. (al)	Gross Cr. (am)	Net (an)	Total (ao)
AFFILIATED COMPANIES							
Equity Method:							
0301	Investment	Telesector Resources Group Inc.	7,034	27,121	41,104	-6,949	150,453
0302	Investment		0	0	0	0	2,395
0303	Investment		0	0	0	0	0
0304	Investment		0	0	0	0	0
0305	Investment		0	0	0	0	0
0306	Investment		0	0	0	0	0
0307	Investment		0	0	0	0	0
0308	Investment		0	0	0	0	0
0309	Investment		0	0	0	0	0
0310	Investment		0	0	0	0	0
0311	Investment		0	0	0	0	0
0312	Investment		0	0	0	0	0
0313	Investment		0	0	0	0	0
0314	Investment		0	0	0	0	0
0315	Investment		0	0	0	0	0
0316	Investment		0	0	0	0	0
0317	Investment		0	0	0	0	0
0318	Investment		0	0	0	0	0
0319	Investment		0	0	0	0	0
0320	Investment		0	0	0	0	0
0321	Investment		0	0	0	0	0
0322	Investment		0	0	0	0	0
0323	Investment		0	0	0	0	0
0324	Investment		0	0	0	0	0
0325	Investment		0	0	0	0	0
0326	Investment		0	0	0	0	0
0327	Investment		0	0	0	0	0
0328	Investment		0	0	0	0	0
0329	All Othr Investments	N/A	0	0	0	0	0
0330	Total Equity Method	N/A	7,034	27,121	41,104	-6,949	152,848

Cost Method:

0401	Investment	Verizon Communications, Inc	0	0	0	0	2,730
0402	Investment	Verizon New York Inc.	0	0	0	0	185,730
0403	Investment	Verizon Yellow Pages	0	0	0	0	-643
0404	Investment	Verizon Wireless	0	0	0	0	101
0405	Investment	Verizon Government Affairs	0	0	0	0	72
0406	Investment	Verizon Entertainment & Information Services co.	0	0	0	0	0
0407	Investment	Internetworking & Multimedia Solutions	0	0	0	0	6
0408	Investment	Verizon Services Corp	0	0	0	0	57,427
0409	Investment	Verizon Long Distance	0	0	0	0	5,260
0410	Investment	NYNEX Network Systems	0	0	0	0	6
0411	Investment	Verizon Maryland Inc.	0	0	0	0	0
0412	Investment	Verizon New Jersey Inc.	0	0	0	0	0
0413	Investment	Verizon Virginia, Inc.	0	0	0	0	0
0414	Investment		0	0	0	0	0
0415	Investment		0	0	0	0	0
0416	Investment		0	0	0	0	0
0417	Investment		0	0	0	0	0
0418	Investment		0	0	0	0	0
0419	Investment		0	0	0	0	0
0420	Investment		0	0	0	0	0
0421	Investment		0	0	0	0	0
0422	Investment		0	0	0	0	0
0423	Investment		0	0	0	0	0
0424	Investment		0	0	0	0	0
0425	Investment		0	0	0	0	0
0426	Investment		0	0	0	0	0
0427	Investment		0	0	0	0	0
0428	Investment		0	0	0	0	0
0429	All Othr Investments	N/A	0	0	0	0	0
0430	Total Cost Method	N/A	0	0	0	0	250,689
0440	Total Affiliates	N/A	7,034	27,121	41,104	-6,949	403,537
0450	Non-Affiliates	N/A	1	11,613	137	11,477	1,456,930
0460	Total Investments	N/A	7,035	38,734	41,241	4,528	1,860,467

COMPANY: Verizon New England Tel. & Tel., Inc.
STUDY AREA: All
PERIOD: Jan 2001 to Dec 2001
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TABLE B-4 - ANALYSIS OF ASSETS PURCHASED FROM OR SOLD TO AFFILIATES

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PAGE 1 OF 1

(Dollars in thousands)

Row No.	Classification (a)	Name of Affiliate (b)	Net Book Cost (c)	Fair Market Value (d)	Tariff (e)	Publicly Filed Agreements (ee)	Prevailing Market Price (f)	Total Purchase/Sales (g)
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A. ANALYSIS OF ASSETS PURCHASED FROM AFFILIATES

0101	Asset Purchased		0	0	0	0	0	0
0102	Asset Purchased		0	0	0	0	0	0
0103	Asset Purchased		0	0	0	0	0	0
0104	Asset Purchased		0	0	0	0	0	0
0105	Asset Purchased		0	0	0	0	0	0
0106	Asset Purchased		0	0	0	0	0	0
0107	Asset Purchased		0	0	0	0	0	0
0108	Asset Purchased		0	0	0	0	0	0
0109	Asset Purchased		0	0	0	0	0	0
0110	Asset Purchased		0	0	0	0	0	0
0111	Asset Purchased		0	0	0	0	0	0
0112	Asset Purchased		0	0	0	0	0	0
0113	Asset Purchased		0	0	0	0	0	0
0114	Asset Purchased		0	0	0	0	0	0
0115	Asset Purchased		0	0	0	0	0	0
0116	Asset Purchased		0	0	0	0	0	0
0117	Asset Purchased		0	0	0	0	0	0
0118	Asset Purchased		0	0	0	0	0	0
0119	Asset Purchased		0	0	0	0	0	0
0139	From All Others	N/A	0	0	0	0	0	0
0140	Total Purchases	N/A	0	0	0	0	0	0

B. ANALYSIS OF ASSETS SOLD TO AFFILIATES

0201	Asset Sold		0	0	0	0	0	0
0202	Asset Sold		0	0	0	0	0	0
0203	Asset Sold		0	0	0	0	0	0
0204	Asset Sold		0	0	0	0	0	0
0205	Asset Sold		0	0	0	0	0	0
0206	Asset Sold		0	0	0	0	0	0
0207	Asset Sold		0	0	0	0	0	0
0208	Asset Sold		0	0	0	0	0	0
0209	Asset Sold		0	0	0	0	0	0
0210	Asset Sold		0	0	0	0	0	0
0211	Asset Sold		0	0	0	0	0	0
0212	Asset Sold		0	0	0	0	0	0
0213	Asset Sold		0	0	0	0	0	0
0214	Asset Sold		0	0	0	0	0	0
0215	Asset Sold		0	0	0	0	0	0
0216	Asset Sold		0	0	0	0	0	0
0217	Asset Sold		0	0	0	0	0	0
0218	Asset Sold		0	0	0	0	0	0
0219	Asset Sold		0	0	0	0	0	0
0220	Asset Sold		0	0	0	0	0	0
0239	To All Others	N/A	0	0	0	0	0	0
0240	Total Sales	N/A	0	0	0	0	0	0

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ARMIS USOA REPORT

COMPANY: Verizon New England Tel. & Tel., Inc.
STUDY AREA: All
PERIOD: Jan 2001 to Dec 2001
COSA: NETC

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TABLE B-5 - ANALYSIS OF ENTRIES IN ACCUMULATED DEPRECIATION
(Dollars in thousands)

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PAGE 1 OF 4

Row No.	Description (a)	Beginning Balance (b)	CREDITS DURING THE YEAR		
			Accruals (c)	Salvage (d)	Other Credits (e)
0100	Motor Vehicles	11,173	7,041	1,066	255
0110	Aircraft	0	0	0	0
0120	Tools and other work equipment	65,042	11,177	0	566
0150	Buildings	312,298	27,827	540	4
0160	Furniture	6,255	4,459	0	0
0180	Office Support Equipment	16,537	3,499	0	1,780
0190	Company Communications Equipment	33,375	4,363	0	0
0200	General Purpose Computers	110,829	22,363	0	5
0210	Total Support Assets	555,509	80,729	1,606	2,610
0220	Analog Electronic Switching	-128	2	4	531
0230	Digital Electronic Switching	1,637,994	264,772	12	4,301
0240	Step-by-Step Switching	7,311	0	0	0
0250	Crossbar Switching	6,326	0	0	0
0260	Other Electro-mech. Switching	0	0	0	0
0270	Total Central Office-Switching	1,651,503	264,774	16	4,832
0280	Operator Systems	41,098	7,435	0	42
0290	Satellite and Earth Sta. Facilities	0	0	0	0
0300	Other Radio Facilities	8,786	700	0	0
0310	Circuit Equipment	2,030,002	317,993	2,082	0
0320	Total Central Office-Transmission	2,038,788	318,693	2,082	0
0330	Station Apparatus	-470	0	0	0
0340	Customer Premises Wiring	0	0	0	0
0350	Large Private Branch Exchange	0	0	0	0

FCC Report 43-02
ARMIS USOA REPORT

COMPANY: Verizon New England Tel. & Tel., Inc.
STUDY AREA: All
PERIOD: Jan 2001 to Dec 2001
COSA: NETC

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TABLE B-5 - ANALYSIS OF ENTRIES IN ACCUMULATED DEPRECIATION
(Dollars in thousands)

TABLE B - 5
PAGE 2 OF 4

Row No.	Description (a)	Beginning Balance (b)	CREDITS DURING THE YEAR		
			Accruals (c)	Salvage (d)	Other Credits (e)
0360	Public Telephone Terminal Equipment	48,979	4,654	2	0
0370	Other Terminal Equipment	190,518	31,323	34	0
0380	Total Info. Origination/Termination	239,027	35,977	36	0
0390	Poles	450,630	50,216	136	0
0400	Aerial Cable	2,186,487	223,608	188	20
0410	Underground Cable	895,768	81,998	51	59
0420	Buried Cable	211,670	17,862	2	0
0430	Submarine Cable	7,507	264	0	40
0440	Deep Sea Cable	0	0	0	0
0450	Intrabuilding Network Cable	14,695	2,540	10	592
0460	Aerial Wire	0	0	0	0
0470	Conduit Systems	306,708	20,942	0	2,549
0480	Total Cable and Wire Facilities	4,073,465	397,430	387	3,260
0490	Total Accumulated Depreciation	8,599,390	1,105,038	4,127	10,744

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COMPANY: Verizon New England Tel. & Tel., Inc
STUDY AREA: All
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TABLE B-5 - ANALYSIS OF ENTRIES IN ACCUMULATED DEPRECIATION

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PAGE 3 OF 4

(Dollars in thousands)

Row No.	Description (a)	CHARGES DURING THE YEAR				Ending Balance (j)
		Retirements w/Traffic (f)	Retirements w/o Traffic (g)	Cost of Removal (h)	Other Charges (i)	
0100	Motor Vehicles	0	1,112	0	14,839	3,584
0110	Aircraft	0	0	0	0	0
0120	Tools and other work equipment	0	9,991	0	580	66,214
0150	Buildings	0	14,302	4,948	-3,777	325,196
0160	Furniture	0	7,171	0	-15	3,558
0180	Office Support Equipment	0	335	0	1,803	19,678
0190	Company Communications Equipment	0	14,319	6	-2,494	25,907
0200	General Purpose Computers	0	28,451	14	41	104,691
0210	Total Support Assets	0	75,681	4,968	10,977	548,828
0220	Analog Electronic Switching	0	110	422	-2,526	2,403
0230	Digital Electronic Switching	0	90,010	586	-13,702	1,830,185
0240	Step-by-Step Switching	0	0	0	7,309	2
0250	Crossbar Switching	0	0	0	6,326	0
0260	Other Electro-mech. Switching	0	0	0	0	0
0270	Total Central Office-Switching	0	90,120	1,008	-2,593	1,832,590
0280	Operator Systems	0	10,907	1	41	37,626
0290	Satellite and Earth Sta. Facilities	0	0	0	-7,684	7,684
0300	Other Radio Facilities	0	1,786	16	7,684	0
0310	Circuit Equipment	0	107,753	7,108	-27,266	2,262,482
0320	Total Central Office-Transmission	0	109,539	7,124	-27,266	2,270,166
0330	Station Apparatus	0	0	0	-470	0
0340	Customer Premises Wiring	0	0	0	0	0
0350	Large Private Branch Exchange	0	0	0	0	0

COMPANY: Verizon New England Tel. & Tel., Inc
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TABLE B-5 - ANALYSIS OF ENTRIES IN ACCUMULATED DEPRECIATION
(Dollars in thousands)

TABLE B - 5
PAGE 4 OF 4

Row No.	Description (a)	CHARGES DURING THE YEAR				Ending Balance (j)
		Retirements w/Traffic (f)	Retirements w/o Traffic (g)	Cost of Removal (h)	Other Charges (i)	
0360	Public Telephone Terminal Equipment	0	5,161	19	-4,525	52,980
0370	Other Terminal Equipment	0	1,431	244	2,811	217,389
0380	Total Info. Origination/Termination	0	6,592	263	-2,184	270,369
0390	Poles	0	6,185	9,712	2,264	482,821
0400	Aerial Cable	0	23,763	11,199	-4,477	2,379,818
0410	Underground Cable	0	11,351	5,240	-3,133	964,418
0420	Buried Cable	0	2,757	273	4	226,500
0430	Submarine Cable	0	487	129	812	6,383
0440	Deep Sea Cable	0	5	0	-5	0
0450	Intrabuilding Network Cable	0	165	601	-492	17,563
0460	Aerial Wire	0	0	0	0	0
0470	Conduit Systems	0	1,959	680	2,625	324,935
0480	Total Cable and Wire Facilities	0	46,672	27,834	-2,402	4,402,438
0490	Total Accumulated Depreciation	0	339,511	41,198	-23,427	9,362,017

COMPANY: Verizon New England Tel. & Tel., Inc.
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Table I-1 - INCOME STATEMENT ACCOUNTS - CLASS A ACCOUNT LEVEL REPORTING
(Dollars in Thousands)

Row/ Acct. No.	Account Title (a)	Amount (b)
	<u>REVENUE ACCOUNTS</u>	
	<u>Local Network Revenues</u>	
5001	Basic area revenue	1,623,599
5002	Optional extended area revenue	0
5003	Cellular mobile service revenue	58,783
5004	Other mobile service revenue	764
510	Basic local service revenue	1,683,146
5040	Local private line revenue	101,739
5050	Customer premises revenue	2,729
5060	Other local exchange revenue	353,651
5069	Other local exchange revenue settlements	1,554
520	Local network service revenue	2,142,819
	<u>Network Access Services Revenues</u>	
5081	End user revenue	526,482
5082	Switched access revenue	254,215
5083	Special access revenue	567,386
5084	State access revenue	176,059
5080	Network access revenue	1,524,142
	<u>Long Distance (LD) Network Services Revenues</u>	
5100	LD message revenue	344,405
5111	LD inward-only revenue	16,201
5112	LD outward-only revenue	187
5110	Unidirectional LD Revenue	16,388
5121	Subvoice grade LD private network revenue	729
5122	Voice grade LD private network revenue	21,986
5123	Audio program grade LD private network revenue	0
5124	Video program grade LD private network revenue	0
5125	Digital transmission LD private network revenue	29,614
5126	LD private network switching revenue	0
5128	Other LD private network revenue	0
5129	Other LD private network revenue settlements	1,427
5120	Long distance private network revenue	53,756
5160	Other long distance revenue	6,100
5169	Other long distance revenue settlements	0
525	LD Network Service Revenues	420,649
	<u>Miscellaneous Revenues</u>	
5230	Directory revenue	32,155
5240	Rent revenue	225,370
5250	Corporate operations revenue	2,246
5261	Special billing arrangements revenue	1,294
5262	Customer operations revenue	878
5263	Plant operations revenue	0
5264	Other incidental regulated revenue	54,678
5269	Other revenue settlements	0
5260	Miscellaneous revenue	56,850
5270	Carrier billing and collection revenue	44,113
5200	Miscellaneous revenue	360,734
5280	Nonregulated revenue	180,530
5301	Uncollectible revenue-telecommunications	166,090
5302	Uncollectible revenue-other	531
5300	Uncollectible revenue	166,621
530	Total Operating Revenues	4,462,253

COMPANY: Verizon New England Tel. & Tel., Inc.
STUDY AREA: All
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Table I-1 - INCOME STATEMENT ACCOUNTS - CLASS A ACCOUNT LEVEL REPORTING
(Dollars in Thousands)

Row/ Acct. No.	Account Title (aa)	Total (ab)
	<u>EXPENSE ACCOUNTS</u>	
	<u>Plant Specific Operations</u>	
615	Account 6112 - Motor Vehicles	15,000
625	Account 6113 - Aircraft	800
635	Account 6114 - Tools and other work equipment	2,127
6110	Network support	17,927
6121	Land & building	134,378
6122	Furniture & artworks	660
6123	Office equipment	9,123
6124	General purpose computers	40,863
6120	General support	185,024
6211	Analog electronic	1,287
6212	Digital electronic	89,372
6215	Electro-mechanical	0
6210	Central Office-switching	90,659
6220	Operator systems	1
6231	Radio systems	155
6232	Circuit equipment	54,797
6230	Central office-transmission	54,952
6311	Station apparatus	0
6341	Large PBX	0
6351	Public telephone terminal equipment	10,648
6362	Other terminal equipment	61,465
6310	Information origination/termination expense	72,113
6411	Poles	11,310
6421	Aerial cable	228,926
6422	Underground cable	50,016
6423	Buried cable	19,744
6424	Submarine cable	11
6425	Deep sea cable	0
6426	Intrabuilding network cable	5,085
6431	Aerial wire	0
6441	Conduit systems	9,969
6410	Cable and wire	325,061
650	Total Plant Specific Operations	745,737

COMPANY: Verizon New England Tel. & Tel., Inc.
STUDY AREA: All
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Table I-1 - INCOME STATEMENT ACCOUNTS - CLASS A ACCOUNT LEVEL REPORTING
(Dollars in Thousands)

Row/ Acct. No.	Account Title (aa)	Total (ab)
	<u>Plant Nonspecific Operations</u>	
6511	PHFTU	0
665	Account 6512 - Provisioning	978
6510	Other property plant and equipment expense	978
6531	Power	36,793
6532	Network administration	48,087
6533	Testing	82,707
675	Account 6534 - Plant operation administration	89,542
685	Account 6535 - Engineering	48,891
6530	Network Operations	306,020
6540	Access	228,308
6561	Depreciation-TPIS	1,099,311
6562	Depreciation-PHFTU	0
6563	Amortization-tangible	9,182
6564	Amortization-intangible	61,761
6565	Amortization-other	5,716
6560	Depreciations & Amortization Expense	1,175,970
690	Total Plant Nonspecific Operations	1,711,276
	<u>Customer Operations</u>	
6611	Product management	78,572
6612	Sales	62,422
6613	Product advertising	17,219
6610	Marketing Expense	158,213
6621	Call completion	12,600
6622	Number services	50,430
6623	Customer services	262,795
6620	Service Expense	325,825
700	Total Customer Operations	484,038
	<u>Corporate Operations</u>	
6711	Executive	22,145
6712	Planning	7,097
6710	Executive and Planning	29,242
6721	Accounting & finance	32,484
6722	External relations	40,448
6723	Human resources	20,575
6724	Information management	62,837
6725	Legal	14,418
6726	Procurement	4,280
6727	Research and development	1,707
6728	Other general and administrative	360,004
6720	General & Administrative	536,753
6790	Provision for uncollectible notes	-2
710	Total Corporate Operations Expense	565,993
720	Total Operating Expenses	3,507,044
730	Income Before Other Operating Items and Taxes	955,209

COMPANY: Verizon New England Tel. & Tel., Inc.
STUDY AREA: All
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Table I-1 - INCOME STATEMENT ACCOUNTS - CLASS A ACCOUNT LEVEL REPORTING
(Dollars in Thousands)

Row/ Acct. No.	Account Title (a)	Amount (b)
	<u>Other Operating Income and Expense</u>	
7110	Income from custom work	1,037
7130	Return from nonreg use of regulated facilities	0
7140	Gains/losses from foreign exchange	0
7150	Gains/losses from disposition of land & artworks	19,025
7160	Other operating gains and losses	145
7100	Other operating income and expenses	20,207
	<u>Operating Taxes</u>	
7210	Operating investment tax credits-net	13,857
7220	Operating federal income taxes	195,317
7230	Operating state and local income taxes	42,306
7240	Operating other taxes	151,966
7250	Provision for deferred operating income tax-net	21,902
7200	Operating Taxes	397,634
	<u>Nonoperating Income and Expense</u>	
7310	Dividend income	0
7320	Interest income	20,901
7330	Income from sinking and other funds	0
7340	Allowance for funds used during const (AFUDC)	29,532
7350	Gains/losses from the disposition of property	3
7360	Other nonoperating income	-204,045
7370	Special charges	4,937
7300	Nonoperating Income and Expense	-158,546
	<u>Nonoperating Taxes</u>	
7410	Nonoperating investment tax credits-net	0
7420	Nonoperating federal income taxes	3,481
7430	Nonoperating state and local income taxes	721
7440	Nonoperating other taxes	0
7450	Provision for deferred nonoperating income tax-net	0
7400	Nonoperating Taxes	4,202
	<u>Interest and Related Items</u>	
7510	Interest on funded debt	141,655
7520	Interest expense-capital leases	6
7530	Amortization of debt issuance expense	858
7540	Other interest deductions	50,582
7500	Interest and Related Items	193,101
	<u>Extraordinary Items</u>	
7610	Extraordinary income credits	427
7620	Extraordinary income charges	48
7630	Current inc tax effect of extraordinary items-net	-19
7640	Provision for deferred inc tax effect of items-net	168
7600	Extraordinary Items	230
	<u>Jurisdictional Differences & Nonregulated Income</u>	
7910	Income effects of jurisdictional differences-net	-200,041
7990	Nonregulated net income	0
790	Net Income	22,122

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COMPANY: Verizon New England T & T, Inc.
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FOOTNOTE TABLE

CONFIDENTIAL TREATMENT TABLE

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Table	Row	Column (s)
(a)	(b)	(c)

THE COMPANY HAS NOT REQUESTED CONFIDENTIAL TREATMENT FOR
ANY DATA IN THIS REPORT.

COMPANY: Verizon New England Tel. & Tel., Inc.
STUDY AREA: All
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FOOTNOTE TABLE

Table	Row	Col	FN#	Footnote
B1	1160.0 b		1	Temporary cash reserves consist of funds placed in trust for future associate health and welfare payments.
B1	1401.0 b		2	Includes amounts related to Verizon Advanced Data, Inc. Per an FCC order released September 26, 2001 in CC Docket 98-184 GTE/BA Merger Order, Verizon is allowed to accelerate the sunset of its separate advance data affiliate.
B1	4120.0 b		3	Amounts recorded in accordance with SFAS 112, Employers Accounting for Postemployment Benefits.
B1	4210.0 b		4	Increase primarily due to \$1 billion of debentures issued in August 2001.
I1	6728.0 b		5	Amounts recorded in accordance with SFAS 88, Employers Accounting for Settlements and Curtailments of Defined Pension Plans and for Termination Benefits.
I1	7360.0 b		6	Increase primarily due to severance and related benefits in accordance with SFAS 112, "Employers' Accounting for Postretirement Benefits," for voluntary and involuntary separation of employees and equity losses related to Verizon Advanced Data, Inc.
I1	860.0 b		7	Total compensation includes both expenses and capitalized salary, wages, and benefits.
I1	7610.0 b		8	Amounts recorded in accordance with SFAS 113, Accounting for Derivative Instruments and Hedging Activities.
I1	7620.0 b		9	Amounts recorded as extraordinary charges associated with early extinguishment of \$50.0 million 4 1/2% debenture due on July 1, 2002.
I1	7630.0 b		10	Amounts recorded as extraordinary charges associated with early extinguishment of \$50.0 million 4 1/2% debenture due on July 1, 2002.
I1	7640.0 b		11	Amounts recorded in accordance with SFAS 113, Accounting for Derivative Instruments and Hedging Activities.

COMPANY: Verizon New England Tel. & Tel., Inc.
STUDY AREA: All
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TABLE I-2 - ANALYSIS OF SERVICES PURCHASED FROM OR SOLD TO AFFILIATES

(Dollars in Thousands)

Row No.	Classification (a)	Name of Affiliate (b)	Fully Distributed Cost (c)	Fair Market Value (cc)	Tariff Rate (d)	Publicly Filed Agreements (dd)	Prevailing Market Price (e)	Total Purchase/Sales (f)
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A. ANALYSIS OF SERVICES PURCHASED FROM AFFILIATES

0101	Service Purchased	Exchange Indemnity Company	4,777	0	0	0	0	4,777
0102	Service Purchased	Telesector Resources Group	378,877	0	0	0	0	378,877
0103	Service Purchased	Verizon Avenue Corp	432	0	0	0	0	432
0104	Service Purchased	Verizon Corporate Services Corp	76,762	0	0	0	0	76,762
0105	Service Purchased	Verizon Data Services Inc.	4,809	0	0	0	0	4,809
0106	Service Purchased	Verizon High Speed Solutions Inc	242	0	0	0	0	242
0107	Service Purchased	GTE Communications Systems Corp	290	0	0	0	0	290
0108	Service Purchased	Verizon Network Funding Corp.	390	0	0	0	0	390
0109	Service Purchased	Verizon Network Integration Corp	0	0	0	0	1,227	1,227
0110	Service Purchased	Verizon Service Corp	197,132	0	0	0	0	197,132
0111	Service Purchased	Verizon Corporate Services Group	41,262	0	0	0	0	41,262
0112	Service Purchased	Verizon Services Organization Inc.	47,228	0	0	0	0	47,228
0113	Service Purchased	Verizon Wireless	0	0	4,896	0	2,955	7,851
0114	Service Purchased		0	0	0	0	0	0
0115	Service Purchased		0	0	0	0	0	0
0116	Service Purchased		0	0	0	0	0	0
0117	Service Purchased		0	0	0	0	0	0
0118	Service Purchased		0	0	0	0	0	0
0119	Service Purchased		0	0	0	0	0	0
0120	Service Purchased		0	0	0	0	0	0
0121	Service Purchased		0	0	0	0	0	0
0122	Service Purchased		0	0	0	0	0	0
0123	Service Purchased		0	0	0	0	0	0
0124	Service Purchased		0	0	0	0	0	0
0125	Service Purchased		0	0	0	0	0	0
0126	Service Purchased		0	0	0	0	0	0
0127	Service Purchased		0	0	0	0	0	0
0128	Service Purchased		0	0	0	0	0	0
0129	Service Purchased		0	0	0	0	0	0
0130	Service Purchased		0	0	0	0	0	0
0131	Service Purchased		0	0	0	0	0	0
0132	Service Purchased		0	0	0	0	0	0
0133	Service Purchased		0	0	0	0	0	0
0134	Service Purchased		0	0	0	0	0	0
0135	Service Purchased		0	0	0	0	0	0
0136	Service Purchased		0	0	0	0	0	0
0137	Service Purchased		0	0	0	0	0	0
0138	Service Purchased		0	0	0	0	0	0
0139	From All Others	N/A	0	0	0	0	0	0
0140	Total Purchases	N/A	752,201	0	4,896	0	4,182	761,279

COMPANY: Verizon New England T & T, Inc.
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TABLE I-2 - ANALYSIS OF SERVICES PURCHASED FROM OR SOLD TO AFFILIATES
(Dollars in Thousands)

Row No.	Classification (a)	Name of Affiliate (b)	Fully Distributed Cost (c)	Fair Market Value (cc)	Tariff Rate (d)	Publicly Filed Agreements (dd)	Prevailing Market Price (e)	Total Purchase/Sales (f)
B. ANALYSIS OF SERVICES SOLD TO AFFILIATES								
0201	Service Sold	Verizon Corporate Services Corp	3,285	0	349	0	0	3,634
0202	Service Sold	Verizon Services Corp	3,989	93	0	0	0	4,082
0203	Service Sold	Telesector Resources Group	29,139	27,454	5,772	0	0	62,365
0204	Service Sold	Verizon Yellow Pages Company	0	0	1,881	0	2,603	4,484
0205	Service Sold	Verizon Connected Solutions Inc	121	0	2	0	307	430
0206	Service Sold	Verizon Wireless	305	0	29,740	0	1,607	31,652
0207	Service Sold	Verizon Internet Services Inc	317	0	4,130	0	0	4,447
0208	Service Sold	Verizon Advanced Data Inc	6,696	1,644	125,410	0	2,913	136,663
0209	Service Sold	Bell Atlantic Communications Inc	9,708	0	24	0	16,662	26,394
0210	Service Sold	NYNEX Long Distance Company	0	0	16	0	10,785	10,801
0211	Service Sold	Verizon Global Networks Inc	210	561	6,019	0	0	6,790
0212	Service Sold	Verizon Select Services Inc	377	0	26	0	57	460
0213	Service Sold		0	0	0	0	0	0
0214	Service Sold		0	0	0	0	0	0
0215	Service Sold		0	0	0	0	0	0
0216	Service Sold		0	0	0	0	0	0
0217	Service Sold		0	0	0	0	0	0
0218	Service Sold		0	0	0	0	0	0
0219	Service Sold		0	0	0	0	0	0
220	Service Sold		0	0	0	0	0	0
0221	Service Sold		0	0	0	0	0	0
0222	Service Sold		0	0	0	0	0	0
0223	Service Sold		0	0	0	0	0	0
0224	Service Sold		0	0	0	0	0	0
0225	Service Sold		0	0	0	0	0	0
0226	Service Sold		0	0	0	0	0	0
0227	Service Sold		0	0	0	0	0	0
0228	Service Sold		0	0	0	0	0	0
0229	Service Sold		0	0	0	0	0	0
0230	Service Sold		0	0	0	0	0	0
0231	Service Sold		0	0	0	0	0	0
0232	Service Sold		0	0	0	0	0	0
0233	Service Sold		0	0	0	0	0	0
0234	Service Sold		0	0	0	0	0	0
0235	Service Sold		0	0	0	0	0	0
0236	Service Sold		0	0	0	0	0	0
0237	Service Sold		0	0	0	0	0	0
0238	Service Sold		0	0	0	0	0	0
0239	From All Others	N/A	0	0	0	0	0	0
0240	Total Sales	N/A	54,147	29,752	173,369	0	34,934	292,202

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COMPANY: Verizon New England Tel. & Tel., Inc.
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TABLE I-6 - SPECIAL CHARGES
(Dollars in Thousands)

Row No.	Classification (a)	Particulars (b)	Amount (c)
0100	Lobbying Expenses	N/A	1,120

OTHER SPECIAL CHARGES

0200	Membership Fees and Dues	N/A	305
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ABANDONED CONSTRUCTION PROJECTS AMOUNTING TO \$ 100,000 OR MORE

0210	Name of Project		0
0211	Name of Project		0
0212	Name of Project		0
0213	Name of Project		0
0214	Name of Project		0
0215	Name of Project		0
0216	Name of Project		0
0217	Name of Project		0
0218	Name of Project		0
	Total Abandoned Construction Projects		
0219	Amounting to \$ 100,000 or More	N/A	0

0220	Telecommunications Plant Acquisition Adjustments	N/A	0
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PENALTIES AND FINES AMOUNTING TO \$ 100,000 OR MORE

0230	Name of Penalty and/or Fine		0
0231	Name of Penalty and/or Fine		0
0232	Name of Penalty and/or Fine		0
0233	Name of Penalty and/or Fine		0
0234	Name of Penalty and/or Fine		0
0235	Name of Penalty and/or Fine		0
0236	Name of Penalty and/or Fine		0
0237	Name of Penalty and/or Fine		0
0238	Name of Penalty and/or Fine		0
	Total Penalties and Fines		
0239	Amounting to \$ 100,000 or More	N/A	0

0240	Charitable, Social or Other Community Welfare	N/A	179
0250	All Other Items in the Aggregate	N/A	3,333
0260	Total of Other Special Charges	N/A	3,817

0270	Total of Account 7370	N/A	4,937
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TABLE I-7 - DONATIONS OR PAYMENTS FOR SERVICES RENDERED BY PERSONS OTHER THAN EMPLOYEES
 (Dollars in Thousands)

Row No.	Nature of Service (a)	Name of Recipient (b)	Amount (c)
ADVERTISING AND INFORMATION SERVICES - EXCEEDING \$ 1,000,000			
0201	Name of Advertising and Information Service	Nothing to Report	
0202	Name of Advertising and Information Service		
0599	Total Advertising and Information Services - Exceeding \$ 1,000,000	N/A	0
AUDIT AND ACCOUNTING - EXCEEDING \$ 500,000			
0601	Name of Audit and Accounting Service	Nothing to Report	
0699	Total Audit and Accounting Services - Exceeding \$ 500,000	N/A	0
CLERICAL AND OFFICE SERVICES - EXCEEDING \$ 1,000,000			
0701	Name of Clerical and Office Service	Nothing to Report	
0799	Total Clerical and Office Services - Exceeding \$ 1,000,000	N/A	0
COMPUTER AND DATA PROCESSING SERVICES - EXCEEDING \$ 1,000,000			
0801	Name of Computer and Data Processing Service	VOLT DELTA RESOURCES, INC.	1,558
0899	Total Computer and Data Processing Services - Exceeding \$ 1,000,000	N/A	1,558
CONSULTING AND RESEARCH SERVICES - EXCEEDING \$ 500,000			
0901	Name of Consulting and Research Service	Nothing to Report	
1299	Total Consulting and Research Services - Exceeding \$ 500,000	N/A	0
FINANCIAL SERVICES - EXCEEDING \$ 500,000			
1301	Name of Financial Service		
1399	Total Financial Services - Exceeding \$ 500,000	N/A	0
LEGAL - EXCEEDING \$ 500,000			
1401	Name of Legal Service	Nothing to Report	
1499	Total Legal Services - Exceeding \$ 500,000	N/A	0
MEMBERSHIP FEES AND DUES - EXCEEDING \$ 50,000			
1501	Name of Association	MAINE & COMPANY	50
1502	Name of Association	MAINE STATE CHAMBER OF COMMERCE	70
1599	Total Membership Fees and Dues - Exceeding \$ 50,000	N/A	120
PERSONNEL SERVICES - EXCEEDING \$ 1,000,000			
1601	Name of Personnel Service	Nothing to Report	
1699	Total Personnel Services - Exceeding \$ 1,000,000	N/A	0
PRINTING AND DESIGN SERVICES - EXCEEDING \$ 1,000,000			

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TABLE I-7 - DONATIONS OR PAYMENTS FOR SERVICES RENDERED BY PERSONS OTHER THAN EMPLOYEES
 (Dollars in Thousands)

Row No.	Nature of Service (a)	Name of Recipient (b)	Amount (c)
1701	Name of Printing and Design Service	Nothing to Report	
1799	Total Printing and Design Services - Exceeding \$ 1,000,000	N/A	0

SECURITY SERVICES - EXCEEDING \$ 1,000,000			
1801	Name of Security Service	Nothing to Report	
1899	Total Security Services - Exceeding \$ 1,000,000	N/A	0
1900	Contributions	N/A	179
2000	Directory Services	N/A	964

CERTIFICATION

I certify that I am an officer of **Verizon New England Inc.**
that I have examined the foregoing report and that to the best of my
knowledge, information, and belief, all statements of fact contained in this
report are true and that said report is an accurate statement of the affairs
of the above named respondent in respect to the data set forth herein for
the period from **January 1, 2001** to **December 31, 2001.**

PRINTED NAME	Edwin F. Hall
POSITION	Chief Financial Officer
SIGNATURE	
DATE	3/26/2002

(Persons making willful false statements in this report form can be punished
by fine or imprisonment under the Communications Act, 47 U.S.C. 220(e).)

CONTACT PERSON	Gerald Asch
TELEPHONE NUMBER	(202) 515-2532

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State of N.H.

COMPANY: Verizon New England T & T, Inc.
STUDY AREA: New Hampshire
PERIOD: Jan 2001 to Dec 2001
COSA: NENH

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Table I-1 - INCOME STATEMENT ACCOUNTS - CLASS A ACCOUNT LEVEL REPORTING
(Dollars in Thousands)

Row/ Acct. No.	Account Title (a)	Amount (b)	
	REVENUE ACCOUNTS		
	Local Network Revenues		
5001	Basic area revenue	178,513	
5002	Optional extended area revenue	0	
5003	Cellular mobile service revenue	9,416	
5004	Other mobile service revenue	299	
510	Basic local service revenue	188,228	
5040	Local private line revenue	10,579	
5050	Customer premises revenue	-3	
5060	Other local exchange revenue	41,429	
5069	Other local exchange revenue settlements	329	
520	Local network service revenue	240,562	✓
	Network Access Services Revenues		
5081	End user revenue	60,694	
5082	Switched access revenue	36,311	
5083	Special access revenue	67,340	
5084	State access revenue	20,111	
5080	Network access revenue	184,456	✓
	Long Distance (LD) Network Services Revenues		
5100	LD message revenue	37,930	
5111	LD inward-only revenue	2,039	
5112	LD outward-only revenue	0	
5110	Unidirectional LD Revenue	2,039	
5121	Subvoice grade LD private network revenue	60	
5122	Voice grade LD private network revenue	1,812	
5123	Audio program grade LD private network revenue	0	
5124	Video program grade LD private network revenue	0	
5125	Digital transmission LD private network revenue	1,829	
5126	LD private network switching revenue	0	
5128	Other LD private network revenue	0	
5129	Other LD private network revenue settlements	405	
5120	Long distance private network revenue	4,106	
5160	Other long distance revenue	387	
5169	Other long distance revenue settlements	0	
525	LD Network Service Revenues	44,462	✓
	Miscellaneous Revenues		
5230	Directory revenue	3,330	
5240	Rent revenue	19,547	
5250	Corporate operations revenue	128	
5261	Special billing arrangements revenue	173	
5262	Customer operations revenue	129	
5263	Plant operations revenue	0	
5264	Other incidental regulated revenue	5,209	
5269	Other revenue settlements	0	
5260	Miscellaneous revenue	5,511	
5270	Carrier billing and collection revenue	4,753	
5200	Miscellaneous revenue	33,269	✓
5280	Nonregulated revenue	18,165	✓
5301	Uncollectible revenue-telecommunications	13,192	
5302	Uncollectible revenue-other	103	
5300	Uncollectible revenue	13,295	✓
530	Total Operating Revenues	507,619	

COMPANY: Verizon New England T & T, Inc.
STUDY AREA: New Hampshire
PERIOD: Jan 2001 to Dec 2001
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Table I-1 - INCOME STATEMENT ACCOUNTS - CLASS A ACCOUNT LEVEL REPORTING
(Dollars in Thousands)

Row/ Acct. No.	Account Title (aa)	Total (ab)
	<u>EXPENSE ACCOUNTS</u>	
	<u>Plant Specific Operations</u>	
615	Account 6112 - Motor Vehicles	2,145
625	Account 6113 - Aircraft	89
635	Account 6114 - Tools and other work equipment	189
6110	Network support	2,423
6121	Land & building	15,533
6122	Furniture & artworks	163
6123	Office equipment	1,276
6124	General purpose computers	4,863
6120	General support	21,835
6211	Analog electronic	342
6212	Digital electronic	5,582
6215	Electro-mechanical	0
6210	Central Office-switching	5,924
6220	Operator systems	0
6231	Radio systems	5
6232	Circuit equipment	5,574
6230	Central office-transmission	5,579
6311	Station apparatus	0
6341	Large PBX	0
6351	Public telephone terminal equipment	1,147
6362	Other terminal equipment	6,093
6310	Information origination/termination expense	7,240
6411	Poles	1,425
6421	Aerial cable	22,044
6422	Underground cable	2,944
6423	Buried cable	2,571
6424	Submarine cable	0
6425	Deep sea cable	0
6426	Intrabuilding network cable	167
6431	Aerial wire	0
6441	Conduit systems	714
6410	Cable and wire	29,865
650	Total Plant Specific Operations	72,865 ✓

COMPANY: Verizon New England T & T, Inc.
STUDY AREA: New Hampshire
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Table I-1 - INCOME STATEMENT ACCOUNTS - CLASS A ACCOUNT LEVEL REPORTING
(Dollars in Thousands)

Row/ Acct. No.	Account Title (aa)	Total (ab)
	<u>Plant Nonspecific Operations</u>	
6511	PHFTU	0
665	Account 6512 - Provisioning	113
6510	Other property plant and equipment expense	113
6531	Power	3,655
6532	Network administration	2,153
6533	Testing	12,130
675	Account 6534 - Plant operation administration	9,233
685	Account 6535 - Engineering	5,319
6530	Network Operations	32,490
6540	Access	32,793
6561	Depreciation-TPIS	127,012
6562	Depreciation-PHFTU	0
6563	Amortization-tangible	573
6564	Amortization-intangible	5,797
6565	Amortization-other	805
6560	Depreciations & Amortization Expense	134,187
690	Total Plant Nonspecific Operations	199,583
	<u>Customer Operations</u>	
6611	Product management	8,084
6612	Sales	7,319
6613	Product advertising	1,759
6610	Marketing Expense	17,162
6621	Call completion	1,142
6622	Number services	4,502
6623	Customer services	33,722
6620	Service Expense	39,366
700	Total Customer Operations	56,527
	<u>Corporate Operations</u>	
6711	Executive	2,493
6712	Planning	812
6710	Executive and Planning	3,305
6721	Accounting & finance	3,661
6722	External relations	4,110
6723	Human resources	2,365
6724	Information management	7,252
6725	Legal	1,659
6726	Procurement	488
6727	Research and development	194
6728	Other general and administrative	39,729
6720	General & Administrative	59,458
6790	Provision for uncollectible notes	0
710	Total Corporate Operations Expense	62,763
720	Total Operating Expenses	391,738
730	Income Before Other Operating Items and Taxes	115,881

COMPANY: Verizon New England T & T, Inc.
STUDY AREA: New Hampshire
PERIOD: Jan 2001 to Dec 2001
COSA: NENH

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SUBMISSION 1
TABLE I - 1
PAGE 4 OF 5

Table I-1 - INCOME STATEMENT ACCOUNTS - CLASS A ACCOUNT LEVEL REPORTING

(Dollars in Thousands)

Row/ Acct. No.	Account Title (a)	Amount (b)
	<u>Other Operating Income and Expense</u>	
7110	Income from custom work	102
7130	Return from nonreg use of regulated facilities	0
7140	Gains/losses from foreign exchange	0
7150	Gains/losses from disposition of land & artworks	3,355
7160	Other operating gains and losses	16
7100	Other operating income and expenses	3,473
	<u>Operating Taxes</u>	
7210	Operating investment tax credits-net	(1,985)
7220	Operating federal income taxes	30,393
7230	Operating state and local income taxes	5,954
7240	Operating other taxes	4,017
7250	Provision for deferred operating income tax-net	1,303
7200	Operating Taxes	39,682
	<u>Nonoperating Income and Expense</u>	
7310	Dividend income	0
7320	Interest income	2,344
7330	Income from sinking and other funds	0
7340	Allowance for funds used during const (AFUDC)	3,019
7350	Gains/losses from the disposition of property	0
7360	Other nonoperating income	-23,129
7370	Special charges	699
7300	Nonoperating Income and Expense	(18,465)
	<u>Nonoperating Taxes</u>	
7410	Nonoperating investment tax credits-net	0
7420	Nonoperating federal income taxes	243
7430	Nonoperating state and local income taxes	101
7440	Nonoperating other taxes	0
7450	Provision for deferred nonoperating income tax-net	0
7400	Nonoperating Taxes	344
	<u>Interest and Related Items</u>	
7510	Interest on funded debt	15,980
7520	Interest expense-capital leases	0
7530	Amortization of debt issuance expense	97
7540	Other interest deductions	5,644
7500	Interest and Related Items	21,721
	<u>Extraordinary Items</u>	
7610	Extraordinary income credits	48
7620	Extraordinary income charges	5
7630	Current inc tax effect of extraordinary items-net	-2
7640	Provision for deferred inc tax effect of items-net	20
7600	Extraordinary Items	25
	<u>Jurisdictional Differences & Nonregulated Income</u>	
7910	Income effects of jurisdictional differences-net	-2,952
7990	Nonregulated net income	0
790	Net Income	36,215

IBOIT

115.881

Inc

(1,985)

(4,017)

EXP

79.675

(2,344)

(3,019)

(23,129)

(18,465)

(344) EXP

(5,644)

(21,721)

(25)

(2,952) EXP

COMPANY: Verizon New England T & T, Inc.
STUDY AREA: New Hampshire
PERIOD: Jan 2001 to Dec 2001
OSA: NENH

Unrestricted Version
SUBMISSION 1

TABLE B - 1
PAGE 2 OF 4

TABLE B-1 - BALANCE SHEET ACCOUNTS - CLASS A LEVEL REPORTING

(Dollars in thousands)

Row/ Acct. No.	Account Title (aa)	Beginning Balance (ab)	Additions (ac)	Retirements (ad)	Transfers/ Adjustments (ae)	Ending Balance (af)
	<u>Plant</u>					
2001	Telecommunications plant in service (TPIS)	1,898,718	172,626	35,636	9,710	2,045,418
2002	Property held for future telecom use (PHFTU)	0	0	0	0	0
2003	Telephone plant under construction-short term (TPUC)	54,348	0	0	-34,552	19,796
2005	Telecommunications plant adjustment	0	0	0	0	0
2006	Nonoperating plant	235	0	0	5,251	5,486
2007	Goodwill	0	0	0	0	0
210	Total Plant	1,953,300	172,626	35,636	-19,590	2,070,700
	<u>TPIS - General Support</u>					
2111	Land	3,646	0	0	-67	3,579
2112	Motor vehicles	9,519	1,847	1,044	0	10,322
2113	Aircraft	0	0	0	0	0
2114	Tools and other work equipment	15,654	1,715	737	-91	16,541
2121	Buildings	89,695	5,162	1,648	510	93,719
2122	Furniture	2,353	0	986	218	1,585
2123	Office equipment	5,970	60	531	1,949	7,448
2124	General purpose computers	14,743	2,738	5,455	-1,870	10,156
2110	Land and Support	141,580	11,522	10,401	649	143,350
	<u>TPIS - Central Office</u>					
2211	Analog electronic switching	-5	0	0	1	-4
2212	Digital electronic switching	386,495	37,580	6,321	-936	416,818
2215.1	Step-by-step switching	0	0	0	0	0
2215.2	Crossbar switching	0	0	0	0	0
2215.3	Other electro-mechanical switching	0	0	0	0	0
2215	Electro-mechanical switching	0	0	0	0	0
2210	Central Office-Switching	386,490	37,580	6,321	-935	416,814
2220	Operator Systems	2,017	0	913	0	1,104
2231.1	Satellite & earth stations	0	0	0	0	0
2231.2	Other radio facilities	1,167	21	125	10	1,073
2231	Radio systems	1,167	21	125	10	1,073
2232	Circuit equipment	413,990	76,581	9,864	745	481,452
2230	Central Office - Transmission	415,157	76,602	9,989	755	482,525
	<u>TPIS - Information Origination/Termination</u>					
2311	Station apparatus	0	0	0	0	0
2321	Customer premises wiring	0	0	0	0	0
2341	Large PBX	0	0	0	0	0
2351	Public telephone terminal equipment	5,033	92	0	3,209	8,334
2362	Other terminal equipment	19,721	907	188	-72	20,368
2310	Information Origination/Termination	24,755	999	188	3,136	28,702
	<u>TPIS - Cable & Wire</u>					
2411	Poles	139,513	7,122	1,189	-488	144,958
2421	Aerial cable	479,111	23,751	4,946	-276	497,640
2422	Underground cable	123,071	6,578	1,001	-15	128,633
2423	Buried cable	51,835	871	344	0	52,362
2424	Submarine cable	1,168	745	26	-760	1,127
2425	Deep sea cable	0	0	0	0	0
2426	Intrabuilding network cable	1,115	0	0	0	1,115
2431	Aerial wire	0	0	0	-12	-12
2441	Conduit systems	103,703	2,697	291	27	106,136
2410	Cable & Wire	899,516	41,764	7,797	-1,524	931,959
240	Total TPIS (before amortizable assets)	1,869,515	168,467	35,609	2,081	2,004,454

COMPANY: Verizon New England T & T, Inc.
STUDY AREA: New Hampshire
PERIOD: Jan 2001 to Dec 2001
OSA: NENH

Unrestricted Version
SUBMISSION 1

TABLE B-1 - BALANCE SHEET ACCOUNTS - CLASS A LEVEL REPORTING

TABLE B - 1
PAGE 3 OF 4

(Dollars in thousands)

Row/ Acct. No.	Account Title (aa)	Beginning Balance (ab)	Additions (ac)	Retirements (ad)	Transfers/ Adjustments (ae)	Ending Balance (af)
	<u>TPIS Amortizable Assets</u>					
2681	Capital leases	0	0	0	0	0
2682	Leasehold improvements	6,760	176	27	-7	6,902
2680	Amortizable tangibles	6,760	176	27	-7	6,902
2690	Intangibles	22,444	3,983	0	7,634	34,061
260	Total TPIS	1,898,718	172,626	35,636	9,710	2,045,418

Row/ Acct. No.	Account Title (a)	Amount (b)
	<u>Depreciation and Amortization</u>	
3100	Accumulated depreciation	1,166,084
3200	Accumulated depreciation - PHFTU	0
3300	Accumulated depreciation - nonoperating	22
3410	Accumulated amortization - Capitalized leases	0
3420	Accumulated amortization - Leasehold improvement	6,791
3400	Accumulated amortization - Tangibles	6,791
3500	Accumulated amortization - Intangibles	12,366
3600	Accumulated amortization - Other	0
340	Total Depreciation and Amortization	1,185,263
350	Net Plant	885,437

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COMPANY: Verizon New England T & T, Inc.
STUDY AREA: New Hampshire
PERIOD: Jan 2001 to Dec 2001
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SUBMISSION 1

TABLE B-5 - ANALYSIS OF ENTRIES IN ACCUMULATED DEPRECIATION
(Dollars in thousands)

TABLE B - 5
PAGE 1 OF 4

Row No.	Description (a)	Beginning Balance (b)	CREDITS DURING THE YEAR		
			Accruals (c)	Salvage (d)	Other Credits (e)
0100	Motor Vehicles	-638	314	970	0
0110	Aircraft	0	0	0	0
0120	Tools and other work equipment	9,099	1,292	0	2
0150	Buildings	28,357	2,616	0	4
0160	Furniture	903	624	0	0
0180	Office Support Equipment	1,950	401	0	0
0190	Company Communications Equipment	810	437	0	0
0200	General Purpose Computers	13,152	56	0	5
0210	Total Support Assets	53,633	5,740	970	11
0220	Analog Electronic Switching	-28	0	0	26
0230	Digital Electronic Switching	197,557	30,413	0	0
0240	Step-by-Step Switching	1,896	0	0	0
0250	Crossbar Switching	123	0	0	0
0260	Other Electro-mech. Switching	0	0	0	0
0270	Total Central Office-Switching	199,548	30,413	0	26
0280	Operator Systems	1,329	378	0	0
0290	Satellite and Earth Sta. Facilities	0	0	0	0
0300	Other Radio Facilities	484	88	0	0
0310	Circuit Equipment	250,921	37,788	44	0
0320	Total Central Office-Transmission	251,405	37,876	44	0
0330	Station Apparatus	-121	0	0	0
0340	Customer Premises Wiring	0	0	0	0
0350	Large Private Branch Exchange	0	0	0	0

COMPANY: Verizon New England T & T, Inc.
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TABLE B-5 - ANALYSIS OF ENTRIES IN ACCUMULATED DEPRECIATION
(Dollars in thousands)

TABLE B - 5
PAGE 2 OF 4

Row No.	Description (a)	Beginning Balance (b)	CREDITS DURING THE YEAR		
			Accruals (c)	Salvage (d)	Other Credits (e)
0360	Public Telephone Terminal Equipment	3,355	498	0	0
0370	Other Terminal Equipment	11,030	1,505	0	0
0380	Total Info. Origination/Termination	14,264	2,003	0	0
0390	Poles	74,371	8,231	23	0
0400	Aerial Cable	342,675	31,297	20	0
0410	Underground Cable	69,280	6,478	4	0
0420	Buried Cable	36,172	2,969	0	0
0430	Submarine Cable	955	55	0	0
0440	Deep Sea Cable	0	0	0	0
0450	Intrabuilding Network Cable	804	77	0	0
0460	Aerial Wire	0	0	0	0
0470	Conduit Systems	28,606	2,300	0	0
0480	Total Cable and Wire Facilities	552,863	51,407	47	0
0490	Total Accumulated Depreciation	1,073,042	127,817	1,061	37

COMPANY: Verizon New England T & T, Inc.
STUDY AREA: New Hampshire
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TABLE B-5 - ANALYSIS OF ENTRIES IN ACCUMULATED DEPRECIATION
(Dollars in thousands)

TABLE B - 5
PAGE 3 OF 4

Row No.	Description (a)	CHARGES DURING THE YEAR				Ending Balance (j)
		Retirements w/Traffic (f)	Retirements w/o Traffic (g)	Cost of Removal (h)	Other Charges (i)	
0100	Motor Vehicles	0	1,044	0	13	-411
0110	Aircraft	0	0	0	0	0
0120	Tools and other work equipment	0	737	0	34	9,622
0150	Buildings	0	1,648	182	-293	29,440
0160	Furniture	0	986	0	-29	570
0180	Office Support Equipment	0	41	0	-3	2,313
0190	Company Communications Equipment	0	490	1	-4	760
0200	General Purpose Computers	0	5,455	0	82	7,676
0210	Total Support Assets	0	10,401	183	-200	49,970
0220	Analog Electronic Switching	0	0	0	45	-47
0230	Digital Electronic Switching	0	6,321	255	-2,058	223,452
0240	Step-by-Step Switching	0	0	0	1,896	0
0250	Crossbar Switching	0	0	0	123	0
0260	Other Electro-mech. Switching	0	0	0	0	0
0270	Total Central Office-Switching	0	6,321	255	6	223,405
0280	Operator Systems	0	913	0	-1	795
0290	Satellite and Earth Sta. Facilities	0	0	0	-446	446
0300	Other Radio Facilities	0	125	0	447	0
0310	Circuit Equipment	0	9,864	327	-738	279,300
0320	Total Central Office-Transmission	0	9,989	327	-737	279,746
0330	Station Apparatus	0	0	0	-121	0
0340	Customer Premises Wiring	0	0	0	0	0
0350	Large Private Branch Exchange	0	0	0	0	0

COMPANY: Verizon New England T & T, Inc.
STUDY AREA: New Hampshire
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TABLE B-5 - ANALYSIS OF ENTRIES IN ACCUMULATED DEPRECIATION

TABLE B - 5
PAGE 4 OF 4

(Dollars in thousands)

Row No.	Description (a)	CHARGES DURING THE YEAR				Ending Balance (j)
		Retirements w/Traffic (f)	Retirements w/o Traffic (g)	Cost of Removal (h)	Other Charges (i)	
0360	Public Telephone Terminal Equipment	0	0	0	-3,208	7,061
0370	Other Terminal Equipment	0	188	29	119	12,199
0380	Total Info. Origination/Termination	0	188	29	-3,210	19,260
0390	Poles	0	1,189	1,569	282	79,585
0400	Aerial Cable	0	4,946	1,433	-32	367,645
0410	Underground Cable	0	1,001	234	-25	74,552
0420	Buried Cable	0	344	66	1	38,730
0430	Submarine Cable	0	26	0	19	965
0440	Deep Sea Cable	0	0	0	0	0
0450	Intrabuilding Network Cable	0	0	0	0	881
0460	Aerial Wire	0	0	0	0	0
0470	Conduit Systems	0	291	62	3	30,550
0480	Total Cable and Wire Facilities	0	7,797	3,364	248	592,908
0490	Total Accumulated Depreciation	0	35,609	4,158	-3,894	1,166,084

COMPANY: Verizon New England T & T, Inc.
STUDY AREA: New Hampshire
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Table I-1 - INCOME STATEMENT ACCOUNTS - CLASS A ACCOUNT LEVEL REPORTING

(Dollars in Thousands)

Row/ Acct. No.	Account Title (a)	Amount (b)
	REVENUE ACCOUNTS	
	Local Network Revenues	
5001	Basic area revenue	178,513
5002	Optional extended area revenue	0
5003	Cellular mobile service revenue	9,416
5004	Other mobile service revenue	299
510	Basic local service revenue	188,228
5040	Local private line revenue	10,579
5050	Customer premises revenue	-3
5060	Other local exchange revenue	41,429
5069	Other local exchange revenue settlements	329
520	Local network service revenue	240,562
	Network Access Services Revenues	
5081	End user revenue	60,694
5082	Switched access revenue	36,311
5083	Special access revenue	67,340
5084	State access revenue	20,111
5080	Network access revenue	184,456
	Long Distance (LD) Network Services Revenues	
5100	LD message revenue	37,930
5111	LD inward-only revenue	2,039
5112	LD outward-only revenue	0
5110	Unidirectional LD Revenue	2,039
5121	Subvoice grade LD private network revenue	60
5122	Voice grade LD private network revenue	1,812
5123	Audio program grade LD private network revenue	0
5124	Video program grade LD private network revenue	0
5125	Digital transmission LD private network revenue	1,829
5126	LD private network switching revenue	0
5128	Other LD private network revenue	0
5129	Other LD private network revenue settlements	405
5120	Long distance private network revenue	4,106
5160	Other long distance revenue	387
5169	Other long distance revenue settlements	0
525	LD Network Service Revenues	44,462
	Miscellaneous Revenues	
5230	Directory revenue	3,330
5240	Rent revenue	19,547
5250	Corporate operations revenue	128
5261	Special billing arrangements revenue	173
5262	Customer operations revenue	129
5263	Plant operations revenue	0
5264	Other incidental regulated revenue	5,209
5269	Other revenue settlements	0
5260	Miscellaneous revenue	5,511
5270	Carrier billing and collection revenue	4,753
5200	Miscellaneous revenue	33,269
5280	Nonregulated revenue	18,165
5301	Uncollectible revenue-telecommunications	13,192
5302	Uncollectible revenue-other	103
5300	Uncollectible revenue	13,295
530	Total Operating Revenues	507,619

COMPANY: Verizon New England T & T, Inc.
STUDY AREA: New Hampshire
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Table I-1 - INCOME STATEMENT ACCOUNTS - CLASS A ACCOUNT LEVEL REPORTING
(Dollars in Thousands)

Row/ Acct. No.	Account Title (aa)	Total (ab)
	EXPENSE ACCOUNTS	
	<u>Plant Specific Operations</u>	
615	Account 6112 - Motor Vehicles	2,145
625	Account 6113 - Aircraft	89
635	Account 6114 - Tools and other work equipment	189
6110	Network support	2,423
6121	Land & building	15,533
6122	Furniture & artworks	163
6123	Office equipment	1,276
6124	General purpose computers	4,863
6120	General support	21,835
6211	Analog electronic	342
6212	Digital electronic	5,582
6215	Electro-mechanical	0
6210	Central Office-switching	5,924
6220	Operator systems	0
6231	Radio systems	5
6232	Circuit equipment	5,574
6230	Central office-transmission	5,579
6311	Station apparatus	0
6341	Large PBX	0
6351	Public telephone terminal equipment	1,147
6362	Other terminal equipment	6,093
6310	Information origination/termination expense	7,240
6411	Poles	1,425
6421	Aerial cable	22,044
6422	Underground cable	2,944
6423	Buried cable	2,571
6424	Submarine cable	0
6425	Deep sea cable	0
6426	Intrabuilding network cable	167
6431	Aerial wire	0
6441	Conduit systems	714
6410	Cable and wire	29,865
650	Total Plant Specific Operations	72,865

COMPANY: Verizon New England T & T, Inc.
STUDY AREA: New Hampshire
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Table I-1 - INCOME STATEMENT ACCOUNTS - CLASS A ACCOUNT LEVEL REPORTING
(Dollars in Thousands)

Row/ Acct. No.	Account Title (aa)	Total (ab)
	<u>Plant Nonspecific Operations</u>	
6511	PHFTU	0
665	Account 6512 - Provisioning	113
6510	Other property plant and equipment expense	113
6531	Power	3,655
6532	Network administration	2,153
6533	Testing	12,130
675	Account 6534 - Plant operation administration	9,233
685	Account 6535 - Engineering	5,319
6530	Network Operations	32,490
6540	Access	32,793
6561	Depreciation-TPIS	127,012
6562	Depreciation-PHFTU	0
6563	Amortization-tangible	573
6564	Amortization-intangible	5,797
6565	Amortization-other	805
6560	Depreciations & Amortization Expense	134,187
690	Total Plant Nonspecific Operations	199,583
	<u>Customer Operations</u>	
6611	Product management	8,084
6612	Sales	7,319
6613	Product advertising	1,759
6610	Marketing Expense	17,162
6621	Call completion	1,142
6622	Number services	4,502
6623	Customer services	33,722
6620	Service Expense	39,366
700	Total Customer Operations	56,527
	<u>Corporate Operations</u>	
6711	Executive	2,493
6712	Planning	812
6710	Executive and Planning	3,305
6721	Accounting & finance	3,661
6722	External relations	4,110
6723	Human resources	2,365
6724	Information management	7,252
6725	Legal	1,659
6726	Procurement	488
6727	Research and development	194
6728	Other general and administrative	39,729
6720	General & Administrative	59,458
6790	Provision for uncollectible notes	0
710	Total Corporate Operations Expense	62,763
720	Total Operating Expenses	391,738
730	Income Before Other Operating Items and Taxes	115,881

COMPANY: Verizon New England T & T, Inc.
STUDY AREA: New Hampshire
PERIOD: Jan 2001 to Dec 2001
COSA: NENH

Unrestricted Version
SUBMISSION 1
TABLE I - 1
PAGE 4 OF 5

Table I-1 - INCOME STATEMENT ACCOUNTS - CLASS A ACCOUNT LEVEL REPORTING

(Dollars in Thousands)

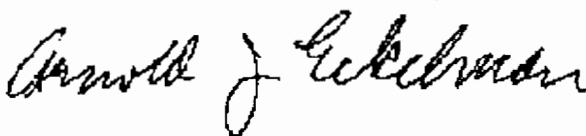
Row/ Acct. No.	Account Title (a)	Amount (b)
	<u>Other Operating Income and Expense</u>	
7110	Income from custom work	102
7130	Return from nonreg use of regulated facilities	0
7140	Gains/losses from foreign exchange	0
7150	Gains/losses from disposition of land & artworks	3,355
7160	Other operating gains and losses	16
7100	Other operating income and expenses	3,473
	<u>Operating Taxes</u>	
7210	Operating investment tax credits-net	1,985
7220	Operating federal income taxes	30,393
7230	Operating state and local income taxes	5,954
7240	Operating other taxes	4,017
7250	Provision for deferred operating income tax-net	1,303
7200	Operating Taxes	39,682
	<u>Nonoperating Income and Expense</u>	
7310	Dividend income	0
7320	Interest income	2,344
7330	Income from sinking and other funds	0
7340	Allowance for funds used during const (AFUDC)	3,019
7350	Gains/losses from the disposition of property	0
7360	Other nonoperating income	-23,129
7370	Special charges	699
7300	Nonoperating Income and Expense	-18,465
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7410	Nonoperating investment tax credits-net	0
7420	Nonoperating federal income taxes	243
7430	Nonoperating state and local income taxes	101
7440	Nonoperating other taxes	0
7450	Provision for deferred nonoperating income tax-net	0
7400	Nonoperating Taxes	344
	<u>Interest and Related Items</u>	
7510	Interest on funded debt	15,980
7520	Interest expense-capital leases	0
7530	Amortization of debt issuance expense	97
7540	Other interest deductions	5,644
7500	Interest and Related Items	21,721
	<u>Extraordinary Items</u>	
7610	Extraordinary income credits	48
7620	Extraordinary income charges	5
7630	Current inc tax effect of extraordinary items-net	-2
7640	Provision for deferred inc tax effect of items-net	20
7600	Extraordinary Items	25
	<u>Jurisdictional Differences & Nonregulated Income</u>	
7910	Income effects of jurisdictional differences-net	-2,952
7990	Nonregulated net income	0
790	Net Income	36,215

CERTIFICATION

I certify that I am an officer of VERIZON COMMUNICATIONS, INC. that I have examined the foregoing report and that to the best of my knowledge, information, and belief, all statements of fact contained in this report are true and that said report is an accurate statement of the affairs of the above named respondent in respect to the data set forth herein for the period from January 1, 2001 to December 31, 2001.

PRINTED NAME Arnold J. Eckelman

POSITION Senior Vice President



SIGNATURE

DATE 3/29/02

(Person making willful false statements in this report form can be punished by fine or imprisonment under the Communications Act, 47 U.S.C. 220(E).)

Contact Person: Gerald Asch
Telephone Number: (202) 515-2532

FCC Report 43-08

New England.

**FEDERAL COMMUNICATIONS COMMISSION
WASHINGTON, D.C. 20554**

ARMIS OPERATING DATA REPORT

For Year End December 31, 2001

Account Filing Level (Class A or Class B): Class A

Name of Company: VERIZON NEW ENGLAND, INC.

Address of Company: 1095 Avenue of the Americas
NEW YORK, NY 10036

FCC Report 43-08, the ARMIS Operating Data Report, is prescribed for each local exchange carrier (LEC) with annual operating revenues for the preceding year equal to or above the indexed revenue threshold. This report collects annual company level statistical data. The Operating Data Report specifies information requirements in a consistent format and is essential to the FCC to monitor network growth, usage, and reliability. Response is mandatory.

Public reporting burden for this collection of information is estimated to average 160 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing the burden to the Federal Communications Commission, Office of Managing Director, Washington, D.C. 20554.

An agency may not conduct or sponsor and a person is not required to respond to a collection of information unless it displays a currently valid control number.

FCC REPORT 43-08
ARMIS OPERATING DATA REPORT

COMPANY: VERIZON NEW ENGLAND, INC.

UNRESTRICTED VERSION

STUDY AREA: Total NEW ENGLAND
PERIOD: JAN 2001 TO DEC 2001
COSA: NETC

SUBMISSION 01
TABLE I.A
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TABLE I.A OUTSIDE PLANT STATISTICS-CABLE AND WIRE FACILITIES

Row	State	Code	Km of Aerial Wire	-----Aerial Cable-----		-----Underground Cable-----		-----Buried Cable-----		-----Submarine Cable-----	
				Sheath Km of Metallic	Sheath Km of Fiber	Sheath Km of Metallic	Sheath Km of Fiber	Sheath Km of Metallic	Sheath Km of Fiber	Sheath Km of Metallic	Sheath Km of Fiber
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
0300 Maine		ME	0	34,463	5,290	1,341	658	1,719	8	114	11
0320 Massachusetts		MA	0	62,518	7,149	20,974	8,528	8,877	8	98	0
0400 New Hampshire		NH	0	26,800	3,980	2,013	1,043	3,056	3	50	0
0500 Rhode Island		RI	0	10,679	999	2,522	884	1,066	0	18	5
0560 Vermont		VT	0	18,932	1,852	880	671	2,198	14	11	2
0910 Total		TO	0	153,392	19,270	27,730	11,784	16,916	33	291	18

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TABLE I.A
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TABLE I.A OUTSIDE PLANT STATISTICS-CABLE AND WIRE FACILITIES

Row	State	Code	___Deep Sea Cable___		___Intrabldg Ntwk Cable___		___Total Cable___		___Km of Fiber in Cable___	
			Sheath Km of Metallic	Sheath Km of Fiber	Sheath Km of Metallic	Sheath Km of Fiber	Sheath Km of Metallic	Sheath Km of Fiber	Fiber Km Equipped (Lit)	Total Fiber Km Deployd (Lit_Dark)
	(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)
0300	Maine	ME	0	0	597	45	38,234	6,012	99,902	201,904
0320	Massachusetts	MA	0	0	6,582	949	99,049	16,634	561,196	1,432,718
0400	New Hampshire	NH	0	0	719	60	32,638	5,086	127,808	267,324
0500	Rhode Island	RI	0	0	599	56	14,884	1,944	56,394	164,845
0560	Vermont	VT	0	0	312	10	22,333	2,549	46,636	102,228
0910	Total	TO	0	0	8,809	1,120	207,138	32,225	891,936	2,169,019

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TABLE I.A
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TABLE I.A OUTSIDE PLANT STATISTICS-CABLE AND WIRE FACILITIES

Row	State	Code	Km Metallic Wire in	Eqppd Km of Tube in	Equivalent Number of	___Conduit System___	
			Cable	Coax Cable	Poles	Trench Km	Duct Km
	(a)	(b)	(t)	(u)	(v)	(w)	(x)
0300	Maine	ME	11,818,047	0	250,930	806	4,414
0320	Massachusetts	MA	66,434,218	20	683,119	11,716	59,961
0400	New Hampshire	NH	13,793,045	0	230,519	1,052	6,712
0500	Rhode Island	RI	10,385,854	0	144,147	1,088	7,488
0560	Vermont	VT	6,257,993	4	151,916	673	2,760
0910	Total	TO	108,689,157	24	1,460,631	15,335	81,335

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TABLE I.B
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TABLE I.B OUTSIDE PLANT STATISTICS-OTHER

Row	State	Code	Radio Relay System				
			Km of One-Way Radio Channel		Km of Telephone Channel		
			Km of Terrestrial System	Km of One-Way Terrestrial Radio Channel	Terrestrial		Digital (64 kbps or Equivalent)
					Km of One-Way Satellite Radio Channel	Analog (4 kHz or Equivalent)	
	(ba)	(bb)	(bc)	(bd)	(be)	(bf)	(bg)
0300 Maine		ME	44	127	0	0	13,571
0320 Massachusetts		MA	128	1,060	0	0	365,584
0400 New Hampshi		NH	37	75	0	0	3,593
0500 Rhode Island		RI	37	149	0	0	21,427
0560 Vermont		VT	0	0	0	0	0
0910 Total		TO	246	1,411	0	0	404,175

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TABLE I.B
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TABLE I.B OUTSIDE PLANT STATISTICS-OTHER

Row	State	Code	Total Equipped Local Loop Circuit Km			Total Equipped Interoffice Circuit Km		
			(Cable and Microwave Systems)					
			Analog (4 kHz or Equivalent)	Digital (64 kbps or Equivalent)	Video	Analog (4 kHz or Equivalent)	Digital (64 kbps or Equivalent)	Video
	(ba)	(bb)	(bh)	(bi)	(bj)	(bk)	(bl)	(bm)
0300 Maine		ME	5,295,214	1,633,004	0	0	6,441,845	0
0320 Massachusett		MA	25,743,090	6,013,998	0	0	20,753,570	0
0400 New Hampshi		NH	6,574,055	2,899,656	0	0	5,378,698	0
0500 Rhode Island		RI	4,473,457	1,073,902	0	0	1,304,899	0
0560 Vermont		VT	2,945,061	1,152,196	0	0	5,009,213	0
0910 Total		TO	45,030,877	12,772,756	0	0	38,888,225	0

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TABLE II
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TABLE II - SWITCHED ACCESS LINES IN SERVICE BY TECHNOLOGY

Row	State	Code	____Analog (4 kHz or Equivalent)____			____Digital (64 kbps or Equivalent)____			Other Switched Access Lns	Total Switched Access Lns
			Main Access Lines	PBX and Centrex Trunks	Centrex Extensions	Main Access Lines	PBX and Centrex Trunks	Centrex Extensions		
	(ca)	(cb)	(cc)	(cd)	(ce)	(cf)	(cg)	(ch)	(ci)	(cj)
0300 Maine		ME	613,324	7,532	2,631	3,094	53,530	54,706	0	734,817
0320 Massachusett		MA	3,561,858	95,579	17,712	48,265	234,413	415,785	0	4,373,612
0400 New Hampshi		NH	688,612	11,519	1,527	5,281	34,835	52,707	0	794,481
0500 Rhode Island		RI	542,199	10,053	756	3,240	24,758	68,318	0	649,324
0560 Vermont		VT	294,542	3,676	7,637	2,066	15,610	45,732	0	369,263
0910 Total		TO	5,700,535	128,359	30,263	61,946	363,146	637,248	0	6,921,497

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TABLE II - SWITCHED ACCESS LINES IN SERVICE BY TECHNOLOGY

Row	State	Central Office Switches CodeExc	Remote Switches	Remote Switches	Total Central Office Switches	Basic Rate ISDN Cntrl Channels	PrimaryRate ISDN Cntrl Channels
	(ca)	(cb)	(ck)	(cl)	(cm)	(cn)	(co)
0300	Maine	ME	15	126	141	2,541	1,958
0320	Massachusetts	MA	170	156	326	53,868	5,923
0400	New Hampshi	NH	26	96	122	4,322	1,165
0500	Rhode Island	RI	21	20	41	2,192	730
0560	Vermont	VT	10	77	87	2,493	518
0910	Total	TO	242	475	717	65,416	10,294

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TABLE III
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TABLE III - ACCESS LINES IN SERVICE BY CUSTOMER

Row	State	____Business Access Lines____				__Res Access Lines__			Total Switched Access Lines	
		Code	Analog Sngle Line (4 kHz or Equivalent)	Analog Multi Line (4 kHz or Equivalent)	Digital (64 kbps or Equivalent)	Payphone Lines	Analog (4 kHz or Equivalent)	Digital (64 kbps or Equivalent)		Mobile Access Lines
			(da)	(db)	(dc)		(dd)	(de)		(df)
0300	Maine	ME	26,743	86,772	111,262	6,094	503,878	68	0	734,817
0320	Massachusett	MA	115,902	788,887	696,871	45,568	2,724,792	1,592	0	4,373,612
0400	New Hampshi	NH	28,229	124,695	92,559	6,824	541,910	264	0	794,481
0500	Rhode Island	RI	18,353	86,936	96,222	6,631	441,088	94	0	649,324
0560	Vermont	VT	13,444	43,854	63,318	3,128	245,429	90	0	369,263
0910	Total	TO	202,671	1,131,144	1,060,232	68,245	4,457,097	2,108	0	6,921,497

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TABLE III - ACCESS LINES IN SERVICE BY CUSTOMER

Row	State	_Special Access Lns_ ----(non-switched)----			Total Access Lns & Special
		Analogs	Digital		
		(4 kHz or	(64 kbps or		
		CodeEquivalent)	Equivalent)		
	(da)	(db)	(dk)	(dl)	(dm)
0300	Maine	ME	1,352	199,032	935,201
0320	Massachusetts	MA	15,022	1,876,248	6,264,882
0400	New Hampshi	NH	1,532	260,016	1,056,029
0500	Rhode Island	RI	1,408	177,528	828,260
0560	Vermont	VT	767	79,440	449,470
0910	Total	TO	20,081	2,592,264	9,533,842

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TABLE IV
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TABLE IV - TELEPHONE CALLS
(Amounts in Thousands)

Row	State	Code	IntraLATA Toll Calls Completed (Originating)			InterLATA Toll Calls Completed (Originating)			InterLATA Billed Access Minutes (Originating and Terminating)	
			Local Calls	Interstate	Intrastate	Total	Interstate	Intrastate	Total	
	(ea)	(eb)	(ec)	(ed)	(ee)	(ef)	(eg)	(eh)	(ei)	(ej)
0300 Maine		ME	1,291,279	113,017	226,965	199,510	426,475	2,291,828	1,088,304	3,380,132
0320 Massachusett		MA	9,006,797	608,137	1,387,829	1,301,807	2,689,636	14,723,646	7,641,050	22,364,696
0400 New Hampshi		NH	1,169,982	120,665	345,743	245,418	591,161	3,543,284	1,096,796	4,640,080
0500 Rhode Island		RI	1,346,195	80,735	273,172	155,994	429,166	2,423,957	621,228	3,045,185
0560 Vermont		VT	767,427	28,785	157,564	64,241	221,805	1,490,542	339,016	1,829,558
0910 Total		TO	13,581,680	951,339	2,391,273	1,966,970	4,358,243	24,473,257	10,786,394	35,259,651

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COMPANY: VERIZON NEW ENGLAND, INC.

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TUDY AREA: Total NEW ENGLAND
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ERRATUM TABLE

SUBMISSION: 01
ERRATUM TABLE
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Table	Row	Column(s)	FN#
(a)	(b)	(c)	(d)

THE ABOVE DATA HAS BEEN CORRECTED IN THIS SUBMISSION.
SEE THE FOOTNOTE TABLE FOR FOOTNOTES WHERE APPLICABLE.

FCC REPORT 43-08
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COMPANY: VERIZON NEW ENGLAND, INC.

UNRESTRICTED VERSION

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FOOTNOTE TABLE

Table	Row	Col	FN#	Footnote
(a)	(b)	(c)	(d)	(e)
IV	320.0	EF	27	Data based on a regional process that includes Interstate and State interconnect traffic.
IV	400.0	EH	28	Data based on a regional process that includes Interstate and State interconnect traffic.
IV	400.0	EE	29	Data based on a regional process that includes Interstate and State interconnect traffic.
IV	400.0	ED	30	Includes only toll calls carried by Verizon.
IV	400.0	EI	31	Data based on a regional process that includes Interstate and State interconnect traffic.
IV	400.0	EF	32	Data based on a regional process that includes Interstate and State interconnect traffic.
IV	500.0	EH	33	Data based on a regional process that includes Interstate and State interconnect traffic.
IV	500.0	EE	34	Data based on a regional process that includes Interstate and State interconnect traffic.
IV	500.0	ED	35	Includes only toll calls carried by Verizon.
IV	500.0	EI	36	Data based on a regional process that includes Interstate and State interconnect traffic.
IV	500.0	EF	37	Data based on a regional process that includes Interstate and State interconnect traffic.
IV	560.0	EH	38	Data based on a regional process that includes Interstate and State interconnect traffic.
IV	560.0	EE	39	Data based on a regional process that includes Interstate and State interconnect traffic.
IV	560.0	ED	40	Includes only toll calls carried by Verizon.
IV	560.0	EI	41	Data based on a regional process that includes Interstate and State interconnect traffic.
IV	560.0	EF	42	Data based on a regional process that includes Interstate and State interconnect traffic.
IV	910.0	ALL	43	See footnotes at state level for this table.

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FOOTNOTE TABLE

Table	Row	Col	FN#	Footnote
(a)	(b)	(c)	(d)	(e)
II	300.0	ALL	1	Access lines will not match those on 43-05 and 43-07 due to definitional differences.
II	320.0	ALL	2	Access lines will not match those on 43-05 and 43-07 due to definitional differences.
II	400.0	ALL	3	Access lines will not match those on 43-05 and 43-07 due to definitional differences.
II	500.0	ALL	4	Access lines will not match those on 43-05 and 43-07 due to definitional differences.
II	560.0	ALL	5	Access lines will not match those on 43-05 and 43-07 due to definitional differences.
II	910.0	ALL	6	See footnotes at state level for this table.
III	300.0	DK	7	Includes WATS and Feature Group A services.
III	300.0	ALL	8	Access lines will not match those on 43-05 and 43-07 due to definitional differences.
III	320.0	DK	9	Includes WATS and Feature Group A services.
III	320.0	ALL	10	Access lines will not match those on 43-05 and 43-07 due to definitional differences.
III	400.0	DK	11	Includes WATS and Feature Group A services.
III	400.0	ALL	12	Access lines will not match those on 43-05 and 43-07 due to definitional differences.
III	500.0	DK	13	Includes WATS and Feature Group A services.
III	500.0	ALL	14	Access lines will not match those on 43-05 and 43-07 due to definitional differences.
III	560.0	DK	15	Includes WATS and Feature Group A services.
III	560.0	ALL	16	Access lines will not match those on 43-05 and 43-07 due to definitional differences.
III	910.0	ALL	17	See footnotes at state level for this table.
IV	300.0	EH	18	Data based on a regional process that includes Interstate and State interconnect traffic.
IV	300.0	EE	19	Data based on a regional process that includes Interstate and State interconnect traffic.
IV	300.0	ED	20	Includes only toll calls carried by Verizon.
IV	300.0	EI	21	Data based on a regional process that includes Interstate and State interconnect traffic.
IV	300.0	EF	22	Data based on a regional process that includes Interstate and State interconnect traffic.
IV	320.0	EH	23	Data based on a regional process that includes Interstate and State interconnect traffic.
IV	320.0	EE	24	Data based on a regional process that includes Interstate and State interconnect traffic.
IV	320.0	ED	25	Includes only toll calls carried by Verizon.
IV	320.0	EI	26	Data based on a regional process that includes Interstate and State interconnect traffic.

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CONF TREATMENT TABLE
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CONFIDENTIAL TREATMENT TABLE

Table	Row	Column(s)
(a)	(b)	(c)

THE COMPANY HAS NOT REQUESTED CONFIDENTIAL TREATMENT FOR
ANY DATA IN THIS REPORT.