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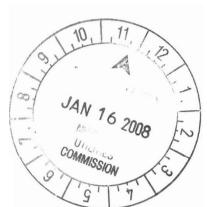


900 Elm Street, Suite 1927 Manchester, NH 03101-2008 Phone (603) 645-2300 Fax (603) 647-0648

John F. Nestor III Vice President - NH

January 16, 2008

Ms. Debra A. Howland Executive Director& Secretary New Hampshire Public Utilities Commission 21 South Fruit Street Concord, New Hampshire 03301



RE: Special Contract for Service with the City of Manchester

Dear Ms. Howland:

In accordance with New Hampshire RSA §378:18(b), I have enclosed nine (8) copies of a special contract between Verizon New Hampshire and City of Manchester for filing with the New Hampshire Public Utilities Commission. This filing also includes a cost analysis and billing details of the offering.

As part of and in support of its filing, Verizon New Hampshire submits records and information that are subject to confidential treatment pursuant to RSA 378:43. These records, which have been marked "confidential", pertain to the provision of competitive services; set forth trade secrets or other confidential information falling within the scope of RSA 378:43, II(b); and are not general public knowledge or published elsewhere, the Company having taken measures to prevent dissemination of the records and information in the ordinary course of business.

Thank you for your attention in this matter.

Please acknowledge receipt of this letter and its enclosures by signing or stamping and dating the receipt copy of this letter.

Sincerely,

John F. Nestor III