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September 10, 2007

VIA HAND AND OVERNIGHT DELIVERY

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

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

Dear Ms. Howland:

Enclosed for filing are an original and six copies of the Rebuttal Testimony of Stephen E. Smith and John F. Nestor, III in the above-referenced matter.

Verizon considers certain information contained in Mr. Nestor's Testimony, including Exhibit JFN-I, and in the attachment to Mr. Smith's Testimony (Exhibit SES-5, Cutover Plan), to be proprietary and competitively sensitive. This information is being provided subject to confidential treatment in accordance with RSA 378:43. Specifically, the proprietary information is not general public knowledge or published elsewhere; Verizon has taken measures to prevent dissemination of the information in the ordinary course of business; and the information pertains to the provision of competitive services and/or sets forth confidential, financial or commercial information. For the

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Commission's convenience, Verizon also enclosed redacted copies of its Rebuttal Testimony.

Very truly yours,

/s/ Victor Del Vecchio

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