

----- Message from "Robbins, Margaret S, WWCS" <mrobbins@att.com> on Thu,
27 Apr 2006 13:44:29 -0400 -----

To: tisoc.billing.north@verizon.com

Subject: FW: Claim on BAN 603Y550572927, 11/04/2005 - 4/04/2006

Verizon,

Please see the attached claim on BAN 603Y550572927.

Thanks,

Margaret S. Robbins
AT&T Carrier Billing Management
770 750-8213
mrobbins@att.com

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(See attached file: Verizon Claim Spreadsheet.xls)

----- Message from "Robbins, Margaret S, WWCS" <mrobbins@att.com> on Thu,
27 Apr 2006 13:48:26 -0400 -----

To: tisoc.billing.north@verizon.com

Subject: FW: Claim on BAN 516Y137730868, 10/2005 - 3/2006

Verizon,

Please see the attached claim on BAN 516Y137730868, 10/2006 through 3/2006 invoices.

Thanks,

Margaret S. Robbins
AT&T Carrier Billing Management
770 750-8213
mrobbins@att.com

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(See attached file: Verizon Claim Spreadsheet.xls)
----- Message from "Robbins, Margaret S, WWCS" <mrobbins@att.com> on Thu,
27 Apr 2006 13:45:54 -0400 -----

To: tisoc.billing.north@verizon.com

Subject: FW: Claim on BAN 212Y130040251, 10/2005 - 3/2006

Verizon,

Please see the attached claim on BAN 212Y130040251 for the 10/2005 through 3/2006 invoices.

Thanks,

Margaret S. Robbins
AT&T Carrier Billing Management
770 750-8213
mrobbins@att.com

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(See attached file: Verizon Claim Spreadsheet.xls)

Bell Atlantic
185 Franklin Street, Room 1403, Boston, MA 02110
Tel (617) 743-2323
Fax (617) 737-0648

Victor D. Del Vecchio
General Counsel - New Hampshire



March 4, 1998

E. Barclay Johnson
Hearing Examiner
New Hampshire Public Utilities Commission
Eight Old Suncook Road
Concord, NH 03301-7319

Re: DE 97-171 -- Petition for Approval of SGAT

Dear Barclay:

This is to memorialize an agreement negotiated between Bell Atlantic-New Hampshire (BA-NH or the Company) and Staff regarding the issues of cost of capital, capital structure and depreciation in the above-referenced docket. This agreement is intended to facilitate informal disposition of certain issues between the Company and Staff, thus simplifying Commission consideration of issues in this proceeding.

Specifically, the Company and Staff agree that, for purposes of this proceeding only and in the spirit of cooperation, any recurring cost studies they file and/or support will include the following:

1. The New England Telephone and Telegraph Company capital structure as of December 31, 1997, which consists of a 0.3935 debt ratio and 0.6065 equity ratio.
2. A cost of debt of 7.01%.
3. A cost of equity of 12.7%. And,
4. The depreciation schedule recommended by the arbitrator and approved by the Commission in Docket DE 96-252.*

* The agreement regarding depreciation does not apply to certain capital accounts (aerial wire-2431, public telephone equipment-2351, DDS equipment-2232.11, and analog circuit-2232.29) not relevant to the recurring cost studies in this proceeding.

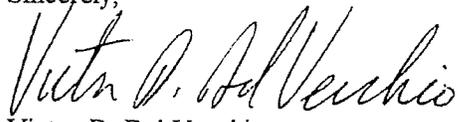
Letter to Mr. Jackson
March 4, 1998
Page 2

The Company and Staff agree that, for purposes of this proceeding, use of the above figures is reasonable and appropriate. In that regard, BA-NH and Staff further agree to support Commission approval of the relevant figures, without modification, in comments and testimony, if any, or as otherwise may be appropriate. Lastly, the Company and Staff acknowledge that this agreement shall not be construed as an agreement as to any matter of fact or law, and shall not serve as precedent to any matter of fact or law, in any other proceeding.

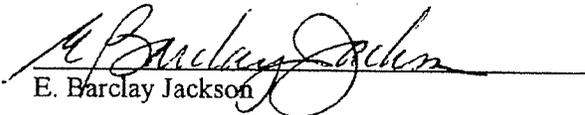
To reflect Staff's concurrence with the above, please sign below and return one copy to me for my files.

Thank you for your attention to this matter.

Sincerely,


Victor D. Del Vecchio

Agreed to on behalf of Staff:


E. Barclay Jackson

Dated: March 4, 1998

16905/1