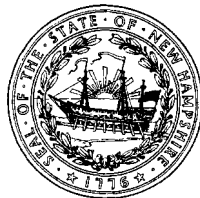


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PUBLIC UTILITIES COMMISSION
21 S. Fruit Street, Suite 10
Concord, N.H. 03301-2429

Tel. (603) 271-2431

FAX (603) 271-3878

TDD Access: Relay NH
1-800-735-2964

Website:
www.puc.nh.gov

August 11, 2006

Lisa M. Thorne
Vice President-NH
900 Elm Street, Suite 1927
Manchester, NH 03101-2008

Re: Docket DT 05-083 and DT 06-012

Dear Ms. Thorne:

On June 29, 2006, Verizon filed revisions to NHPUC Tariff No. 84 in compliance with Order No. 24,598 issued on June 1, 2006. Staff reviewed the filing and subsequently Verizon and Staff developed an amended revision.

The amended filing revises Part B, Section 2.1, Section 5.3 and Section 17.1 to reflect the new rates for those elements that are no longer required to be unbundled pursuant to Section 251. Verizon is still required by virtue of its status as a regional Bell operating company, to unbundle pursuant to Section 271. This filing adds a new section, Part B, Section 21, Page 1, to the tariff which contains a list of wire centers that are exempt from Section 251 unbundling.

This is a letter of compliance accepting the tariff filing as revised by Verizon and Staff. It is requested that Verizon submit final tariff pages with an effective date of March 11, 2005, which shall include the approved revisions.

A copy of this letter is being entered into the docket. The amended tariff filing when received will be placed in our permanent files and a stamped, accepted version will be returned to your office.

Yours truly,

A handwritten signature in black ink, appearing to read "Jeannette M. McArthur".

Jeannette M. McArthur
Tariff Administrator

cc: docketbk