

Victor D. Del Vecchio
Assistant General Counsel



CONFIDENTIAL
MATERIAL
IN COMM FILE

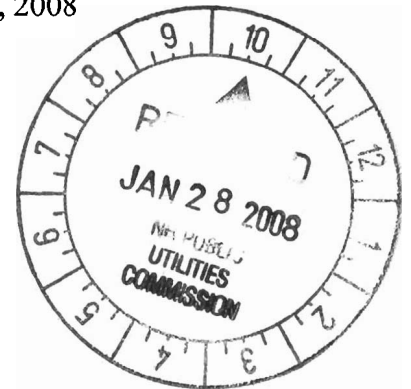
185 Franklin Street, 13th Floor
Boston, MA 02110-1585

Phone 617 743-2323
Fax 617 737-0648
victor.delvecchio@verizon.com

January 25, 2008

Via Overnight Delivery

Ms. Debra A. Howland
Executive Director and Secretary
New Hampshire Public Utilities Commission
21 S. Fruit Street, Suite 10
Concord, NH 03301-7319



Re: Verizon New Hampshire Performance Assurance Plan

Dear Ms. Howland:

Enclosed are an original and six (6) copies of Verizon New Hampshire's December 2007 Reports under the Performance Assurance Plan ("PAP").

The Reports provide the preliminary and final credits calculated for December performance. As described in the PAP, final credits owed for the December performance month are subject to adjustment based on the previous two months' performance.

Separate proprietary versions of the preliminary and final December 2007 PAP Reports containing carrier-specific performance and bill credit calculations (which are used to allocate the credits among eligible CLECs) are being filed with the Commission and OCA under separate cover. 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, Verizon New Hampshire having taken measures to prevent dissemination of the information in the ordinary course of business.

Please feel free to contact me if you have any questions.

Very truly yours,

Victor D. Del Vecchio

Enclosures
cc: Office of Consumer Advocate