THE STATE OF NEW HAMPSHIRE

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March 24, 2008

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Mr. John F. Nestor, III Vice President Verizon New Hampshire 900 Elm Street, Suite 1927 Manchester, NH 03101-2008

Re:

DT 08-027 Verizon New Hampshire

Tariff Filing Introducing Voice Discount Plan

Dear Mr. Nestor:

On February 28, 2008, Verizon New Hampshire (Verizon) submitted a tariff filing introducing a Voice Discount Plan in Verizon's NHPUC No. 83 Exchange and Network Services tariff. The Voice Discount Plan is available to customers who subscribe to the Regional Essentials or Regional Value Service Packages.

Staff has examined the filing and recommended approval. The Commission accepted staff's analysis and recommendation.

Pursuant to RSA 378:3 and RSA 378:6, IV, the proposed revisions to Verizon's Tariff NHPUC No. 83 are effective as filed. Tariff pages should be filed referencing Docket No. DT 08-027 and reflecting the effective date of March 28, 2008.

> Sincerely, ele A. Lawland

Debra A. Howland

Executive Director and Secretary