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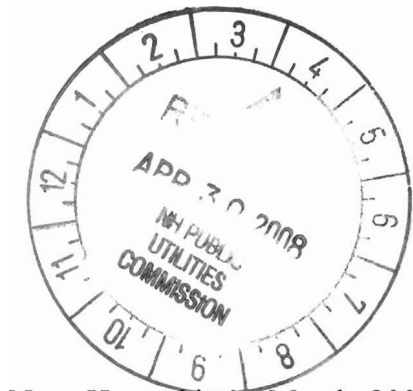
CONFIDENTIAL
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IN COMM FILE

April 30, 2008

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 March 2008 Reports under the Performance Assurance Plan ("PAP").

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

Separate proprietary versions of the preliminary and final November 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,

Kevin M. Shea

Enclosures
cc: Office of Consumer Advocate