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September 8, 2006

Mary L. Cottrell, Secretary
Department of Telecommunications & Energy
Commonwealth of Massachusetts
One South Station, Second Floor
Boston, MA 02110

Re: D.T.E. 06-33 -- Funding Enhanced 911 Services

Dear Ms. Cottrell:

Enclosed for filing in the above-referenced matter are the Reply Comments of Verizon Massachusetts.

Thank you for your assistance in this matter.

Very truly yours,

Alexander W. Moore

cc: Tina Chin, Esquire, Hearing Officer
Paula Foley, Assistant General Counsel
Michael Isenberg, Director
Berhane Adhanom, Analyst
Stella Finn, Analyst
Service List

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

Investigation by the Department of Telecommunications and Energy on its own Motion to Develop a Long-Term Plan for Funding Enhanced 911 Services	)))	D.T.E. 06-33

REPLY COMMENTS OF VERIZON MASSACHUSETTS

Verizon Massachusetts generally agrees with all parties that funding for E911 must be competitively neutral and come from all access methods, including wireline and wireless service as well as interconnected VoIP and digital voice services. The additional revenues generated from surcharges collected from end-users of newer technologies not currently contributing to the fund should ease the funding burden currently placed on wireline customers.

Verizon agrees with RNK that the retail provider of the VoIP service, not the underlying facilities provider, should be responsible to collect and remit the E911 surcharge. As Verizon MA noted in its initial comments, however, a VoIP service provider should remain free to contract with a third party to bear that responsibility.

Respectfully submitted,

VERIZON MASSACHUSETTS,
MCIMETRO ACCESS TRANSMISSION SERVICES LLC D/B/A VERIZON ACCESS TRANSMISSION SERVICES, AND MCI COMMUNICATIONS SERVICES, INC. D/B/A VERIZON BUSINESS SERVICES.

By their attorneys,

Bruce P. Beausejour
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Dated: September 8, 2006