COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

Investigation by the Department on its own motion as to the propriety of the rates and charges set forth in the following tariff: M.D.T.E. No. 14, filed with the Department on June 16, 2006, to become effective July 16, 2006, by Verizon New England, Inc. d/b/a Verizon Massachusetts	))))	**D.T.E. 06-61**

REBUTTAL PANEL TESTIMONY

OF

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EXHIBIT AA/WF-6

Verizon's Supplemental Response
to CLEC Coalition 1-10
(Verizon's supplemental response
was not filed with the Department)

Re: DTE 06-61 – Verizon Tariff M.D.T.E. No. 14
Supplemental Information in Response to CLEC Coalition's Data Request 1-10

As indicated previously in Data Requests, Verizon does not have a "manual" with detailed descriptions of types of expenses recorded at the managerial sub-account level.

Commissions and interveners may be aware that Verizon had provided job function code (JFC) detail in past studies. Verizon no longer has reliable expense data at a job function code (JFC) level – a consequence of many mergers, management reductions and streamlining efforts. However, Verizon is confident that the accounting records comply with the USOA account definitions.

Verizon has attempted to satisfy the CLEC Coalition's request for additional underlying data by providing the following table, where Verizon has matched the FCC USOA description with its Managerial Accounting scheme. Note: due to reorganizations in 2001, references to "Residence" can generally be assumed to mean "Consumer" which includes Residence and Small Business customers; and, references to Interexchange have been expanded to mean any Wholesale customer.

Account Number	Account Description	Expanded Account Description
The following accounts are recorded in accordance with 47 C.F.R. **32**.5001, Basic area revenue. (a) This account shall include revenue derived from the provision of the following: (1) Basic area message services such as flat rate services and measured services. Included is revenue derived from non-optional extended area services. Also included is revenue derived from the bi (2) Optional extended area service. (3) Cellular mobile telecommunications systems connected to the public switched network placed between mobile units and other stations within the mobile service area. (4) General radio telecommunications systems connected to the public switched network placed between mobile units and other stations within the mobile service area, as well as revenue from mot (b) Revenue derived from charges for nonpublished number or additional and boldfaced listings in the alphabetical section of the company's telephone directories shall be included in account 5230, (c) Revenue from private mobile telephone services which do not have access to the public switched network shall be included in Account 5200, Miscellaneous revenue.		
50010001	Adv Pub Swtch Ntk Serv. - Bus.	Advanced Public Switched network Services – Business
50015100	Pub Tel Accs Ln to IPPS-Recr	Public Telephone--Public Access Lines to Independent Payphone Providers--Recurring Revenue
50016100	Interco Bas Sv Rev	Intercompany Basic Area Revenue
The following accounts are recorded in accordance with 47 C.F.R. **32**.5040, Private line revenue. This account shall include revenue derived from local services that involve dedicated circuits, private switching arrangements, and/or predefined transmission paths, whether virtual or physical, wh switching as well as the revenue from administrative and operational support services associated with private network services and facilities, e.g., charges for company-directed testing, expedited inst		

Account Number	Account Description	Expanded Account Description
50401000	Collocation Rec/Non Recurring	Collocation Revenue-Recurring and Non Recurring
50403100	Interco Loc PL Rev	Intercompany Local Private Line Revenue

The following accounts are recorded in accordance with 47 C.F.R. **32**.5060, Other basic area revenue.

This account shall include:
(a) Revenue from the provision of secondary features which are integrated with the telecommunications network such as call forwarding, call waiting and touch-tone line service. Also included is r
derived from central office related service connection and termination charges, and other non-premise customer specific charges associated with public network services. This account shall also inclu
(b) Charges and credits resulting from contractual revenue pooling and/or sharing agreements for tariffed local network services only when they are not separately identifiable by local network serv
account.
(c) Revenue derived from tariffed information origination/termination plant. Included is revenue derived from the provision under leasing arrangements of tariffed customer premises equipment (C
facilities not related solely to station apparatus.

5060100A	Oth Loc X Rev - C0 Features	Other Local Exchange Revenue - Central Office Features
5060900A	Oth Loc X Rev - Other	Other Local Exchange Revenue - Other
5060900B	Oth Loc X Rev-Surcharge Rev	Other Local Exchange Revenue - Surcharge Revenues
5060900C	Oth Loc X Rev-Unison Conv	Other Local Exchange Revenue - Unison Conversion

The following accounts are recorded in accordance with 47 C.F.R. **32**.5230, Directory revenue.

This account shall include revenue derived from alphabetical and classified sections of directories and shall also include fees paid by other entities for the right to publish the company's directories.
directories;
(b) Revenue from the sale of new telephone directories whether they are the company's own directories or directories purchased from others. This shall also include revenue from the sale of special
(c) Amounts charged for additional and boldface listings, marginal displays, inserts, and other advertisements in the alphabetical section of the company's telephone directories; and
(d) Charges for unlisted and non-published telephone numbers.

5230910A	NR DA Oth Dir Rev Non-Std Lst	Non Regulated Directory Assistance Other Directory Revenue Non-Standard Listings
The following two revenue accounts are part of Miscellaneous Service Revenue		
52619000	Special Billing Arrngmnts Rev	Special Billing Arrangements Revenue
5262900A	Misc Rev- Cus Oper Rev-Other	Miscellaneous Revenue - Customer Operations Revenue-Other

The following accounts are recorded in accordance with 47 C.F.R. **32**.6611, Product management and sales.

Account Number	Account Description	Expanded Account Description
This account shall include: (a) Costs incurred in performing administrative activities related to marketing products and services. This includes competitive analysis, product and service identification and specification, test ma (b) Costs incurred in selling products and services. This includes determination of individual customer needs, development and presentation of customer proposals, sales order preparation and hand		
66111000	Product Management Exp-SG&A-C	Product Management Expense-Support and General Administrative-Common, Non Terminal Marketing
66112000	Product Mngmnt Exp-Residual-C	Product Management Expense-Residual-Common
66113000	Product Management	Product Management
66114000	Prod Mgt Exp-Mgt Activities-R	Product Management Expense-Management Activities-Regulated
66117000	Prod Mgt Exp-NR-Prod & Serv	Product Management Expense-Non Regulated-Products & Services
66121000	Sales Expense-SG&A-C	Sales Expense-Support and General Administration-Common
66121500	Sales Exp-Residence DM/DR	Sales Expense-Consumer Direct Marketing/Direct Response Unit
66122000	Sales Exp-Mgt Act-Residual-C	Sales Expense-Management Activities-Residual-Common
66124000	Sales Expense-Mgt Activities-R	Sales Expense-Management Activities-Regulated
66125200	Sales Exp-Reg Promo Sales Exp	Sales Expense - Regulated Promotional Sales Expense
The following accounts are recorded in accordance with 47 C.F.R. Sec. **32**.6613, Product advertising. This account shall include costs incurred in developing and implementing promotional strategies to stimulate the purchase of products and services. This excludes nonproduct-related advertising, su		
66132000	Product Adv Exp-Residual-C	Product Advertising Expense-Residual-Common
The following accounts are recorded in accordance with 47 C.F.R. **32**.6623, Customer services. (a) This account shall include costs incurred in establishing and servicing customer accounts. This includes: (1) Initiating customer service orders and records; (2) Maintaining and billing customer accounts; (3) Collecting and investigating customer accounts, including collecting revenues, reporting receipts, administering collection treatment, and handling contacts with customers regarding adjustment bills; (4) Collecting and reporting pay station receipts; and (5) Instructing customers in the use of products and services. (b) This account shall also include amounts paid by interexchange carriers or other exchange carriers to another exchange carrier for billing and collection services. Subsidiary record categories sha		

Account Number	Account Description	Expanded Account Description
66230000	Cust Serv Exp-Serv Order Act-C	Customer Service Expense-Service Order Activity-Common
66230100	Cust Serv Ex-Serv Order ICSC-C	Customer Service Expense-Service Order Interexchange Customer Service Center-Common
66230200	Cus Sv Ex-Sv Ord Act-RSC/BSC	Customer Service Expense - Service Order Activity - Residence Solutions Center/Business Solution Center
66230300	Cus Sv Ex-Sv Ord Act-Public	Customer Services Expense - Service Order Activity - Public
66230400	Cus Sv Ex-Sv Ord Act-Dmnd Sls	Customer Services Expense - Service Order Activity - Demand Sales
66230500	North Only-No Desc Available	North Only-No Desc Available
66230600	Customer Services	Customer Services
66230700	Customer Services	Customer Services
66231000	Cs Sr Ex-Ac Mnt & Cst Blg-EU-C	Customer Service Expense-Account Maintenance & Customer Billing-End User-Common
66231100	Cs Sr Ex-Ac Mn & Cs Bl-Cs Bl-C	Customer Service Expense-Account Maintenance & Customer Billing-Customer Billing-Common
66231200	Cs Sr Ex-Ac Mn & Cs Bl-Sr Or-C	Customer Service Expense-Account Maintenance & Customer Billing-Service Order-Common
66231300	Cust Crdntn Svc-SACS/VCS-Commn	Customer Coordination Services-Service Advocate Coordination/Vendor Coordination-Common
66231500	Customer Services	Customer Services
66231600	Cust Serv-Bus Center-Training	Customer Services-Business Service Center Operation-Training
66231700	Cust Serv-Residence-Training	Customer Service-Residence Service Center Operation-Training
66231900	Customer Services	Customer Services
66232000	Cs Sr Ex-Ac Mn & Cs Bl-In&Sp-C	Customer Service Expense-Account Maintenance & Customer Billing-Inquiry & Supervision-Common
66232100	Cs Sr Ex-Ac Mn & Cs Bl-Cell-C	Customer Service Expense-Account Maintenance & Customer Billing-Cellular-Common

Account Number	Account Description	Expanded Account Description
66232200	Cs Sr Ex-Ac Mn & Cs Bl-CABS-C	Customer Service Expense-Account Maintenance & Customer Billing-CABS-Common
66232300	Cs Sr Ex-Ac Mn&C Bl-ICSC Inq-C	Customer Service Expense-Account Maintenance & Customer Billing-Interexchange Carrier Service Center In
66232400	Cus Sv Ex-Billing Inq-EU	Customer Service Expense - Billing Inquiry - End User
66233000	Cs Sr Ex-SG&A-All Other-C	Customer Service Expense-Support, General & Administrative-All Other-Common
66233100	Cs Sr Ex-SG&A-ICSC-C	Customer Service Expense-Support & General & Administrative-Interexchange Carrier Service Center-Comm
66233200	Cs Sr Ex-SG&A-NW Shared Fac-C	Customer Service Expense-Supervision, General & Administrative-Non Network Shared Facilities-Common
66233500	Customer Services	Customer Services
66233800	Customer Services	Customer Services
66234000	Cust Serv Exp-Cust Instruct-R	Customer Services Expense-Customer Instruction-Regulated
66235000	Cs Sr Ex-Ac Mn & Cs Bl-Ac Mn-R	Customer Service Expense-Account Maintenance & Customer Billing-Account Maintenance-Regulated
66235100	Cs Sr Ex-Ac Mn&Cs Bl-Cs Blg-R	Customer Services Expense-Account Maintenance & Customer Billing-Customer Billing-Regulated
66235200	Cs Sr Ex-Ac Mn & Cs Bl-Misc-R	Customer Services Expense-Account Maintenance & Customer Billing-Miscellaneous-Regulated
66236000	Cs Sr Ex-Pub Tel Clct, Rprt-R	Customer Service Expense-Public Telephone Collection, Report-Regulated
66236100	Cs Sr Ex-Pub Tele Commission-R	Customer Service Expense-Public Telephone Commissions-Regulated
66236200	Cust Serv-Pub Tel Agent Com-R	Customer Service Expense-Pubic Telephone Agent Commissions-Regulated
66236300	Tel Relay Svc Exp	Telephone Relay Service (TRS) Expenses
66237000	Cust Serv Exp-Ref to Others-NR	Customer Services Expense-Referrals to Others-Nonregulated
66238000	Cust Serv Exp-Pub Tel-NR	Customer Services Expense-Public Telephone Rept Comm-Nonregulated
66238100	Cs Sr Ex-Instr CST/Use-NR	Customer Service Expense-Instruction CST/Use Product & Service-Nonregulated
66238200	Cs Sr Ex-Ac Mn&Cs Bl-AcMn-NR	Customer Service Expense-Account Maintenance & Customer Billing-Account Maintenance-Nonregulated