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

**Re:D.T.E. 97-88/18 – Payphone Services**

Dear Ms. Cottrell:

Enclosed for filing in the above-captioned matter is Verizon Massachusetts' Panel Rebuttal Testimony of Fredrick K. Miller and Peter Shepherd.

It should be noted that Attachment III to the enclosed Panel Rebuttal Testimony is redacted to mask the specific wire centers associated with the breakdown of payphone service lines by density zone because of the highly competitively sensitive nature of that data to Verizon and other payphone service providers.

Thank you for your assistance in this matter.

Very truly yours,

Barbara Anne Sousa

Enclosure

cc: Kevin J. Penders, Esquire, Hearing Officer (4)  
Michael Isenberg, Director - Telecommunications Division  
Attached Service List