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January 10, 2007

Mary L. Cottrell, Secretary  
Department of Telecommunications and Energy  
Commonwealth of Massachusetts  
One South Station, 2<sup>nd</sup> Fl.  
Boston, MA 02110

**RE: D.T.E. 03-50 Verizon Massachusetts' Performance Assurance Plan**

Dear Secretary Cottrell:

Enclosed for filing in the above-captioned matter, please find the Reply Comments of Verizon Massachusetts.

Thank you for your assistance in this matter.

Very truly yours,

/s/ Alexander W. Moore

Alexander W. Moore

Enclosure

cc: Laurie Ellen Weisman, Hearing Officer  
Attached Service List (e-mail)