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January 5, 2007

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

RE: D.T.E. 03-50

Dear Secretary Cottrell:

In accordance with the Department's November 21, 2000, Order in D.T.E. 99-271, Verizon MA is filing a revised Performance Assurance Plan ("PAP") for the Department's review. The revisions in the attached documents are consistent with the New York Public Service Commission's ("PSC") December 15, 2006 Order in Case 99-C-0949. A copy of the NY PSC's Order can be found at http://www.dps.state.ny.us/Case_99C0949.htm (select PSC File Room).

The New York PSC's December 15, 2006 Order required modifications to Verizon New York's October 25, 2006 PAP Compliance filing. Specifically, the PSC directed Verizon New York to eliminate footnotes related "to the reporting and bill credit procedure that applies to the NP-1-03 metric". (Order at p.2) On December 26, 2006, Verizon New York made a Compliance Filing in its PAP proceeding.

On November 6, 2006, Verizon MA filed a revised PAP reflecting an earlier order of the New York PSC dated September 25, 2006. Today's filing modifies the November 6, 2006 version of the Massachusetts PAP to eliminate all footnotes related to NP-1-03 as directed by the New York PSC's December 15, 2006 Order. Five specific revisions are being made:

Page 32 - footnote 14 revised to remove reference to NP-1-03 and NP-1-04

Page 43 - footnote 16 deleted

Page 68 - footnote 21 deleted

Page 69 - footnote 22 deleted

Page 70 - footnote 23 deleted

Pursuant to the Department's December 22, 2006 Order in D.T.E 03-50, Verizon MA has also revised Appendix F of the Massachusetts PAP to delete the "greater of" process in light of the elimination of the Consolidated Arbitrations wholesale performance standards plan as of January 1, 2007.

Following Department approval of the attached revisions, Verizon MA plans to implement the new PAP in the next available Network Metrics Portal ("NMP") release. If, however, the Department were to order modifications that required significant systems changes in addition to those already proposed in the attached version, the Company would request that it be allowed to negotiate an implementation date at the time it makes its compliance filing.

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)