

Report of Independent Accountants

We have examined management's assertion, included in the accompanying Report of Management on Compliance with the Performance Assurance Plan Verizon Massachusetts, that Verizon Communications Inc. ("Company") complied with the requirements set forth in the Performance Assurance Plan Verizon Massachusetts for the period from September 1, 2004 through September 30, 2004. Management is responsible for the Company's compliance with those requirements. Our responsibility is to express an opinion on management's assertion about Verizon Communications Inc.'s compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about the Company's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the Company's compliance with specified requirements.

In our opinion, management's assertion that the Company complied the requirements set forth in the Performance Assurance Plan Verizon Massachusetts during the period from September 1, 2004 through September 30, 2004 is fairly stated, in all material respects.

This report is intended solely for the information and use of the Company and the Massachusetts Department of Telecommunications and Energy and is not intended to be and should not be used by anyone other than these specified parties.

Ernst & Young LLP

June 29, 2005




**Report of Management on Compliance with the
Performance Assurance Plan Verizon Massachusetts**

Management of Verizon Communications Inc. ("Verizon") is responsible for ensuring that Verizon complies with the conditions set forth in the Performance Assurance Plan Verizon Massachusetts.

Management has performed an evaluation of Verizon's compliance with the requirements of the Performance Assurance Plan Verizon Massachusetts for the period from September 1, 2004 through September 30, 2004. We assert that Verizon has complied with all requirements of the Performance Assurance Plan Verizon Massachusetts for the Evaluation Period. As summarized below, Verizon provides further information regarding compliance with the Performance Assurance Plan Verizon Massachusetts.

Verizon complied with the requirements of the conditions of the Performance Assurance Plan Verizon Massachusetts. In particular, Verizon carried out the following activities:

- a. On December 23, 2004, Verizon provided the Massachusetts Department of Telecommunications and Energy and all CLECS providing service in Massachusetts with the required monthly final performance reports for September 2004 as described in section G of the Performance Assurance Plan Verizon Massachusetts. Such performance measurement data were based on information contained in the operating support systems used by Verizon for pre-order, order, provisioning, maintenance and repair, network performance and billing. This information is then used to calculate the performance measurement data in accordance with the performance measurement business rules as defined in the Massachusetts Performance Assurance Plan. Verizon's application of these performance measurement business rules and calculation of performance measurement data is complete and accurate. In addition, where manual processes were used to enter information into the underlying operating support systems relating to missed appointment codes, completion dates, application dates and times, appointment type codes, notification dates, disposition codes, trouble cleared date and time, and out of service indicators, such manually entered information were complete and accurate.
- b. Within 30 days of the close of the second month after the month in which performance was reviewed, Verizon processed the appropriate PAP credits for facility based and non-facility based CLECS.



Mary Jo Howe

Vice President – Video & Wholesale Compliance

6-29-05

Date