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August 24, 2005

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. 99-271**

Dear Secretary Cottrell:

Enclosed please find the final version of the revised PAP reflecting the changes that were approved by the Department on July 29, 2005. The enclosed PAP reflects the same changes provided in the redline version that was filed with the Department on April 29, 2005.

As described in Verizon Massachusetts' ("Verizon MA") April 29, 2005 cover letter accompanying the revised PAP, Verizon MA will implement the new PAP following the next quarterly IT release, which is scheduled for November 2005. Under this implementation schedule, the revised PAP will be implemented for the November performance month filed in December. Final PAPs for the performance months of September and October 2005, which will be filed in December 2005 and January 2006, respectively, will be based on the old PAP. Because the mitigation of performance results under the PAP is based on results from the subsequent two months, it will also be necessary to file versions of the preliminary November and preliminary December reports based upon the old PAP. Those preliminary reports will be used only to determine the mitigation reflected in the final September and final October 2005 reports. Starting with the final November 2005 report, filed in February 2006, the transition to the revised PAP will be complete and the preliminary reports based on the existing PAP will no longer be needed, and therefore, will be discontinued. The following chart displays this implementation schedule beginning December 2005.

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<u>Filing Date</u>	<u>PAP Reports to be Filed</u>
December 25, 2005	<ul style="list-style-type: none"><li>- Preliminary PAP for November 2005 performance using new PAP</li><li>- Preliminary PAP for November 2005 performance using old PAP (required for mitigation of final September and October 2005 PAPs)</li><li>- Final PAP for September 2005 performance using old PAP (requires use of old PAPs for October and November 2005 for mitigation purposes)</li></ul>
January 25, 2006	<ul style="list-style-type: none"><li>- Preliminary PAP for December 2005 performance using new PAP</li><li>- Preliminary PAP for December 2005 performance using old PAP (required for mitigation of final October 2005 PAP)</li><li>- Final PAP for October 2005 performance using old PAP (requires use of old PAPs for November and December 2005 for mitigation purposes)</li></ul>
February 25, 2006	<ul style="list-style-type: none"><li>- Preliminary PAP for January 2006 performance using new PAP</li><li>- Final PAP for November 2005 using new PAP (requires use of new PAPs for December 2005 and January 2006 for mitigation purposes)</li></ul>

Thank you for your assistance in this matter.

Very truly yours,

/s/ Bruce P. Beausejour

Bruce P. Beausejour

Enclosure

cc: Julie Westwater, Esq., Hearing Officer  
Service List (e-mail)