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May 26, 2006

Marlene H. Dortch
Office of the Secretary
Federal Communications Commission
445 12th Street, SW
Washington, DC 20554

Re: Reply Comments of the Massachusetts Department of Telecommunications and Energy, CC Docket No. 96-45; WC Docket No. 05-337

Dear Secretary Dortch:

For filing, attached please find the Reply Comments of the Massachusetts Department of Telecommunications and Energy in response to the Notice of Proposed Rulemaking issued by the Federal Communications Commission on December 9, 2005. These Comments are being filed electronically through ECFS.

Sincerely,

/s/

Andrew O. Kaplan
General Counsel