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October 29, 2007

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

Re: Applications of FairPoint Communications, Inc. and Verizon for Consent to Transfer Certain Assets and Long-Distance Customer Relationships in the States of Maine, New Hampshire, and Vermont, Consolidated Application for Consent to Transfer Assets, WC Docket No. 07-22, DA 07-1314

Dear Ms. Dortch:

On October 26, 2007, Karen Brinkmann and Brian Murray of Latham & Watkins LLP, representing FairPoint Communications, Inc. ("FairPoint"), and Leslie Owsley, Dee May, and I, representing Verizon, spoke with Nick Alexander and Dennis Johnson of the Wireline Competition Bureau, to respond to various questions concerning the above-referenced applications.¹ We explained that the three companies established for purposes of the transaction and referenced in the applications (Telco, Newco, and Spinco) are in existence, and were formed before the applications were filed with the Commission. The formal names of the three companies, and their Federal Registration Numbers ("FRNs"), are as follows:

- Northern New England Spinco Inc. (Spinco) - FRN is: 0016022550
- Northern New England Telephone Operations Inc. (Telco) - FRN is: 0016022618
- Enhanced Communications of Northern New England Inc. (Newco) - FRN is: 0016022634

The transaction will be accomplished using the alternate description provided on page 10, footnote 6 of the parties' Consolidated Application for Consent to Transfer Assets filed on January 31, 2007, with one minor change. As noted above, Spinco has already been created as a

¹ Other questions posed by the Staff will be addressed in a separate *ex parte* letter to be filed by FairPoint.

wholly owned subsidiary of Verizon Communications Inc. (“Verizon Communications”). Therefore, Verizon New England will not “create a new Spinco as a direct subsidiary of it.” Instead, Verizon Communications will transfer the existing Spinco to Verizon New England, thereby making Spinco a subsidiary of Verizon New England prior to the transaction’s closing. Telco, which has been formed as a corporation as indicated above, will be converted to a limited liability company. The remaining description of the transaction will be as described in footnote 6 (including the conversion of Northern New England Telephone Operations Inc. to a limited liability company (LLC)). Verizon has received a favorable private letter ruling from the Internal Revenue Service (“IRS”) on this version of the transaction.

The terms “intermediate steps” and “intermediate transfers” used in the application refer to the various reorganization steps internal to Verizon that will precede the spin-off and subsequent merger of Spinco and FairPoint. The term “intermediate entities” refers only to Verizon entities, including Telco, Newco, and Spinco. All of these entities are companies organized under the laws of a state in the U.S.A. and are direct or indirect wholly owned subsidiaries or affiliates of Verizon Communications, which is a U. S. corporation, until Spinco stock is distributed to the Verizon Communications shareholders. There are no other “intermediate entities” involved in the transaction.

If you have any questions, please do not hesitate to contact me.

Very truly yours,

A handwritten signature in black ink that reads "Joseph Jackson". The signature is written in a cursive, flowing style.

cc: Nick Alexander
Dennis Johnson
Christy Shewman