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December 4, 2008

RECEIVED

DEC 04 2008

**PUBLIC SERVICE
COMMISSION**

BY HAND DELIVERY

Stephanie L. Stumbo
Executive Director
Kentucky Public Service Commission
211 Sower Boulevard
P.O. Box 615
Frankfort, KY 40601

**Re: Notification of Internal Reorganization Affecting Bell Atlantic
Communications, Inc. and NYNEX Long Distance Company**

Dear Ms. Stumbo:

Bell Atlantic Communications, Inc., d/b/a Verizon Long Distance (“VLD”), and NYNEX Long Distance Company, d/b/a Verizon Enterprise Solutions (“VES”), hereby provide notice of an internal reorganization effective December 1, 2008 whereby they have become subsidiaries of Verizon New York Inc. (“VZ-NY”). Both VLD and VES were direct or indirect subsidiaries of Verizon Communications Inc. (“Verizon”) before the reorganization and both are now Verizon’s indirect subsidiaries.

VLD is a Delaware limited liability company that provides long distance and other telecommunications services throughout the United States. The focus of VLD’s operations has been the provision of long-distance service to the residential market. VES is a Delaware limited liability company that provides long-distance services and other telecommunications services throughout the United States. In contrast to VLD’s focus on the residential market, VES’s operations have centered on the long-distance business market. VZ-NY is a local exchange carrier that provides a wide range of telecommunications services throughout New York State and in a portion of Connecticut.

Under the internal reorganization, VLD and VES have become subsidiaries of VZ-NY. The reorganization has no impact on how these companies provide services to their customers in any state, and will have no material impact on the day-to-day operations of these companies. No changes in the management of these companies are planned as a result of the reorganization.

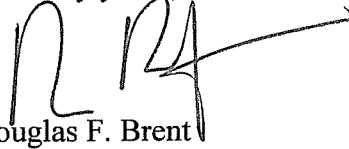
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The reorganization is transparent to customers. There will be no changes in the terms under which VLD and VES provide service to their respective customers as a result of the reorganization. The reorganization will in no way diminish the ability of these companies to respond to the needs of existing and prospective customers.

This letter requires no formal action from the Commission but please do not hesitate to call me if you have any questions. Please return a stamped copy of this letter for our file.

Sincerely yours,

A handwritten signature in black ink, appearing to read 'D. Brent', with a long horizontal line extending to the right from the end of the signature.

Douglas F. Brent

DFB: jms
Enclosures