

PSC NY No. 5--COMMUNICATIONS

Verizon New York Inc.

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ITEM 1

The changes issued on February 15, 2008 are filed pursuant to the order issued by the Commission on January 17, 2008 in Cases 06-C-0897 and 07-C-0610 (the "Order"), and are without waiver of or prejudice to any rights or objections of Verizon New York Inc. with respect to the Order. Verizon New York Inc. reserves its rights to withdraw or modify such changes to the extent consistent with any Commission reconsideration or clarification of the Order, or with any judicial review of the Order.

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Issued in compliance with Order of the Public Service Commission dated January 17, 2008 in Cases 06-C-0897 and 07-C-0610.

See Preface Item 1 for Statement of Company's Reservation of Objections.

Issued: February 15, 2008

Effective: March 16, 2008

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