

Thomas F. Dixon  
Assistant General Counsel - Northwest Region



December 1, 2008

Patricia Van Gerpen  
Executive Director  
South Dakota Public Utilities Commission  
500 East Capitol Avenue  
Pierre, SD 57501-5070

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Denver, CO 80202

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**RE: NOTICE OF BELL ATLANTIC COMMUNICATIONS, INC. AND NYNEX  
LONG DISTANCE COMPANY OF PLAN OF REORGANIZATION**

Dear Ms. Van Gerpen:

In accordance with SDCL 49-31-20, Bell Atlantic Communications, Inc., d/b/a Verizon Long Distance Company ("VLD"), and NYNEX Long Distance Company, d/b/a Verizon Enterprise Solutions ("VES"), hereby provide notice of a plan of reorganization whereby VLD and VES will become subsidiaries of Verizon New York Inc. ("VZ-NY"). Each company is a direct or indirect subsidiary of Verizon Communications Inc. ("Verizon").

VLD is a Delaware corporation 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 residence market. VES is a Delaware corporation that provides long-distance services and other telecommunications services throughout the United States. In contrast to VLD's focus on the residence market, VES's operations have centered on the long-distance business market. VZ-NY is a local exchange carrier, which provides a wide range of telecommunications services throughout New York State, and in a portion of Connecticut. Under the proposed reorganization, VLD and VES would become subsidiaries of VZ-NY.

The planned reorganization will have 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. 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 not diminish or affect in any way the extent of the Commission's jurisdiction over the offering of intrastate regulated telecommunications services by VLD and VES. The planned reorganization will in no way diminish the ability of these companies to respond to the needs of existing and prospective customers.

Should you have any questions, please contact me.

Sincerely yours,

A handwritten signature in black ink, appearing to read "Thomas F. Dixon".

Thomas F. Dixon