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David Christian Assistant Vice President Regulatory Affairs Florida

April 20, 2006

Ms. Blanca S. Bayo, Director Division of the Commission Clerk and Administrative Services Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, FL 32399-0850 106 E. College Ave Tallahassee, Florida 32301

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Telephone 850-224-3963 Fax 850-222-2912 david.christian@verizon.com

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Dear Ms. Bayo:

Enclosed for filing is Verizon Florida Inc.'s first quarter 2006 Schedule 8 as required by FPSC Rule 25-4.0185.

Verizon considers the highlighted information confidential because it contains the number of residence and business access lines by Retail, Resale and UNEP. Competitors can use this information to gauge market share. In addition, Verizon is required by its Interconnection SCR Agreements (ICA) as well as Section 222 of the Communications Act to protect the confidentiality of proprietary information of and relating to its wholesale customers.

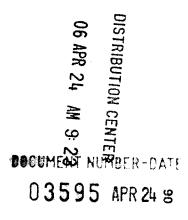
Verizon understands this information will be protected from public disclosure until returned OTH CONF to the Company. Pursuant to 364.183(4), staff may retain this information for as long as is necessary for the commission to conduct its business.

If you have any questions or require additional information, please feel free to contact me at 850-224-3963 or Debby Kampert of my staff at 813-483-2531.

Sincerely. David Christiar

DC:dbk Enclosure

c: Beth Salak (w/redacted response)



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