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David Danner/Records Center
Washington Utilities and Transportation Commission
1300 South Evergreen Park Drive SW
PO Box 47250
Olympia, WA 98504-7250

Re: New Communications Online and Long Distance Inc.
Registration and Request for Competitive Classification

Dear Mr. Danner:

Attached is the Registration and Request for Competitive Classification of New Communications Online and Long Distance Inc. ("NewLD") filed in accordance with WAC 480-121-020. Also attached is the latest annual report for Verizon Communications Inc. ("Verizon"), which contains financial data including consolidated statements of income and balance sheets (on pages 38 and 39).

NewLD is a Delaware corporation that was formed on May 8, 2009. NewLD files this Registration and Request for Competitive Classification in conjunction with the transaction being considered by the Commission in Docket No. UT-090842 (*see, e.g.,* footnote 3 of the *Joint Application of Verizon Communications Inc. and Frontier Communications Corporation For An Order Declining to Assert Jurisdiction Over, or, in the Alternative, Approving the Indirect Transfer of Control of Verizon Northwest Inc.*). NewLD will not actually serve customers until Verizon and Frontier Communications Corporation ("Frontier") obtain all necessary approvals (including Commission approval in Docket No. UT-090842) and close the transaction. Upon closing, Frontier will own and control NewLD, which will then provide long distance services in Washington.

If you have any questions, please contact me or Helen Hall at 425-261-5844.

Sincerely,

A handwritten signature in cursive script that reads "Thomas F. Dixon".

Thomas F. Dixon

TFD:pl