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PUBLIC VERSION – NO PROPRIETARY ATTACHMENT

January 7, 2011

Via Overnight Delivery

Rosemary Chiavetta, Secretary
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
400 North Street, 2nd Floor
Harrisburg, PA 17120

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JAN 7 2011

PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

**Re: XO Communications Services, Inc.
v. Verizon Pennsylvania Inc.
Docket No. C-2008-2038195**

Dear Secretary Chiavetta:

Enclosed please find Verizon Pennsylvania Inc.'s accounting of all amounts refunded to competitive local exchange carriers pursuant to Ordering Paragraph 9 of the Commission's Opinion and Order entered on November 8, 2010 in the above referenced matter. Please note that the information in the accounting is Proprietary, and that a separate copy of this cover letter without the Proprietary accounting is being provided for the public record.

If you have any questions, please do not hesitate to contact me.

Very truly yours,

A handwritten signature in black ink, appearing to be "Suzan D. Paiva".

Suzan D. Paiva

SDP/slb
Enclosure

Via First Class Mail

cc: Michael Guin, Esquire (3rd Party Proprietary Information Redacted)

From: Origin ID: REDA (215) 468-6365
Marie E. Barker
Verizon
1717 Arch St
MailCode N/A
Philadelphia, PA 19103



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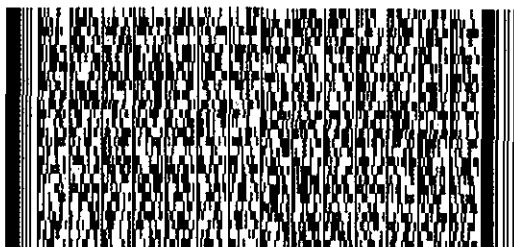
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Rosemary Chiavetta Secretary
PA Public Utility Commission
Commonwealth Keystone Building
400 North Street, 2nd floor
HARRISBURG, PA 17120



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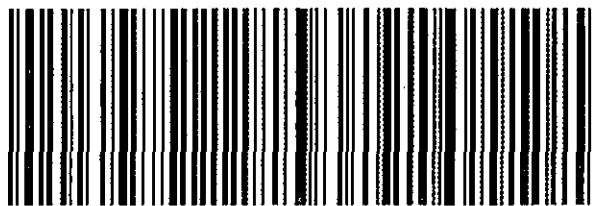
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