



Patrick Doherty
Director – Access Regulatory Affairs
Four AT&T Plaza
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FRN: 0005-0491-27

December 17, 2007

Transmittal No. 173

Ms. Marlene H. Dortch
Secretary
Federal Communications Commission
Washington, D.C. 20554

Attention: Wireline Competition Bureau

The accompanying tariff material, issued by Nevada Bell Telephone Company (NBTC) and bearing Tariff F.C.C. No. 1 is sent to you for publication in compliance with the requirements of the Communications Act of 1934, as amended.

This filing, scheduled to become effective January 1, 2008 consists of the tariff pages as indicated on the following check sheets

Tariff F.C.C. No.
1

Check Sheet Revision No.
169th Revised Page 1
65th Revised Page 1.2

The accompanying information is being submitted on behalf of NBTC in compliance with DA 07-5007, released December 14, 2007.

With this filing, NBTC will:

- Revise the Universal Service Fund (USF) factor, DA 07-5007, released December 14, 2007 to calculate the 1st Quarter 2008 USF obligations.
- Update line counts used in the calculation of the Federal Universal Service Fund (FUSF) recovery charges billed to residential and business customers.

Supporting information discussed under Section 61.49 of the Commission's Rules, to the extent applicable, is included with this filing in the attached Description and Justification.

Wireline Competition Bureau

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In accordance with Section 61.14, this transmittal letter and associated attachments are being filed electronically today via the Federal Communications Commission's Electronic Tariff Filing System (ETFS) in compliance with the electronic filing procedures.

Payment in the amount of \$775.00 has been electronically transmitted to the Mellon Bank in Pittsburgh, Pennsylvania, in accordance with the fee program procedures. The Form 159 is being transmitted electronically via ETFS as a proprietary document. These actions have been committed on the date established as the issued (filed) date as reflected above.

Personal or facsimile service petitions against this Letter, as required under Section 1.773(a)(4) of the Commission's Rules, should be sent to Linda Quarles, Associate Director - Tariff Administration, 3535 Colonnade Parkway North, Room E3D1, Birmingham, Alabama 35243, facsimile number (214) 858-0639. All other correspondence and inquiries concerning this Transmittal should be addressed to Debra L. Clemens, Associate Director-Federal Regulatory, (202) 457-3066, 1120 20th Street, N.W., Suite 1000, Washington, D.C. 20036.

Sincerely,

A handwritten signature in black ink that reads "Patrick R. Doherty". The signature is written in a cursive style with a large, stylized initial "P".

Attachments:
Tariff Pages
D&J and Exhibits