



Patrick Doherty
Director – Access Regulatory Affairs
Four AT&T Plaza
Room 1921
Dallas, Texas 75202

FRN: 0005-0491-27

April 29, 2008

Transmittal No. 181

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. 2, is sent to you for publication in compliance with Section 61.49(f)(4) of the Commission's Rules and the requirements of the Communications Act of 1934, as amended. This filing is being submitted on at least one day's notice in compliance with Section 61.58(d)(2) of the Commission's Rules and the requirements of the Communications Act of 1934, as amended.

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

Tariff F.C.C. No.
2

Check Sheet Revision No.
3rd Revised Page 1

With this filing, NBTC is proposing to increase the following rates: (1) Usage Rates – All Classes of Service, (2) Operator Assisted Messages Service Charges, (3) the Directory Assistance Charge and (4) the Payphone Usage Charge, as shown in Section 3 of Tariff F.C.C. No. 2, Interstate IntraLATA Message Telecommunications Services. The proposed rate changes do not affect price cap indices. Customers were notified of these rate increases via bill page messages, during the billing period of March 27, 2008 through April 24, 2008.

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 US Bank in St. Louis, Missouri, 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.

Wireline Competition Bureau

Page 2

April 29, 2008

Personal or facsimile service petitions against this Transmittal, 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, reading "Patrick R. Doherty". The signature is written in a cursive style with a large, stylized "P" and a long, sweeping underline.

Attachments:

Transmittal Letter

Tariff Pages