



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

FRN: 0005-0491-27

May 15, 2008

Transmittal No. 182

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 Section 61.49(f)(3) of the Commission's Rules and the requirements of the Communications Act of 1934, as amended. This filing is being submitted on one day's notice in compliance with Section 61.58(b) of the Commission's Rules and the requirements of the Communications Act of 1934, as amended.

This filing, scheduled to become effective May 16, 2008, consists of the tariff pages as indicated on the following check sheets

Tariff F.C.C. No.
1

Check Sheet Revision No.
176th Revised Page 1
48th Revised Page 1.9

With this filing, NBTC proposes to adjust Voice Grade, DS1 and DS3 Switched Transport recurring rates in pricing flexibility areas granted in accordance with Subpart H of Section 69.701 of the Commission's Rules.

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.


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.

May 15, 2008

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.

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 cursive script, reading "Patrick R. Doherty". The signature is written in dark ink and is positioned below the "Sincerely," text.

Attachments:

Transmittal Letter

Tariff Pages

Description and Justification