

**NEVADA BELL TELEPHONE COMPANY
DESCRIPTION & JUSTIFICATION
TRANSMITTAL NO. 182
MAY 15, 2008**

PURPOSE

With this filing, Nevada Bell Telephone Company (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.

DESCRIPTION

NBTC proposes changes to the Voice Grade, DS1 and DS3 switched transport services as shown in Section 22 of Tariff F.C.C. No. 1. The switched transport monthly rates are being revised and the nonrecurring charges remain unchanged.

COST SUPPORT

In accordance with Section 69.727(b) (1) and (2) of the Commission's Rules, cost support is not required as pricing flexibility relief has been granted in these areas.