



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

FRN: 0005-0491-27

December 18, 2006

Transmittal No. 148

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 2, 2007, consists of the tariff pages as indicated on the following Check Sheets

<u>Tariff F.C.C. No.</u>	<u>Check Sheet Revision No.</u>
1	147th Revised Page 1
	59th Revised Page 1.2

With this filing, NBTC is proposing to update the line counts used in the calculation of the Federal Universal Service Fund (FUSF) recovery charges billed to residential and business customers. NBTC will apply the new USF contribution factor to calculate the 1st Quarter 2007 USF obligation.

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.

Wireline Competition Bureau

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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 Transmittal, as required under Section 1.773(a)(4) of the Commission's Rules, should be sent to Linda B. Meyer, Associate Director - Tariff Administration, Four AT&T Plaza, Room 1970.04, Dallas, Texas 75202, 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 that reads "Patrick R. Doherty". The signature is written in black ink and is positioned below the word "Sincerely,".

Attachments:

- Transmittal Letter
- Tariff Pages
- Description and Justification
- Exhibits