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July 19, 2011

Ms. Ann Cole Office of the Commission Clerk Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, FL 32399-0850

Dear Ms. Cole:

Enclosed is Verizon Florida LLC's Lifeline Quarterly Report for second quarter 2011.

If you have any questions or concerns, please feel free to contact me or Frank App at (813) 978-2006.

Sincerely,

David M. Christian Vice President Regulatory Affairs Florida

Attachments

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**David M. Christian** Vice President – Regulatory Affairs