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**EMBARGOED MATERIAL**

May 16, 2012

**Via E-Mail and Federal Express**

Scott Schalles  
Pennsylvania Independent Regulatory Review Commission  
333 Market Street  
Harrisburg, PA 17101

**Re: Final Form Regulation #57-278 – Call Recording for Telephone Companies**

Dear Mr. Schalles:

Please be advised that Verizon Pennsylvania Inc. and Verizon North LLC are in support of the PA Public Utility Commission's Final Form Regulation #57-278 – Call Recording for Telephone Companies, and Verizon respectfully requests that the regulation be approved.

Very truly yours,

A handwritten signature in black ink, appearing to read "Suzan D. Paiva", with a horizontal line extending to the right.

Suzan D. Paiva

SDP/slb