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CAMBRIDGE, MASS.

Joseph R. Plati
Division Staff Manager-Taxes



**New England
Telephone**

185 Franklin Street
Boston, Massachusetts 02107
Phone (617) 743-4207

March 31, 1983

Dear Sir:

Enclosed is a copy of Annual Report to the Share Owners of
New England Telephone and Telegraph Company for the year 1982 filed
in accordance with Massachusetts General Laws (Ter. Ed.), Chapter 166,
Section 12A.

Very truly yours,


Division Staff Manager-Taxes

Encl.

10. S-231

Comm. from Joseph R. Plati, Div. Staff Mgr.
of the New England Telephone and Telegraph
Co. transmitting a copy of the Annual Report
of said Company for the year 1982.

In City Council,

April 25, 1983

4/25/83

Placed on File -