



**New England
Telephone**

185 Franklin Street
Boston, Massachusetts 02107

March 31, 1978

Dear Sir:

Enclosed is a copy of Annual Report to the Share Owners of
New England Telephone and Telegraph Company for the year 1977 filed
in accordance with Massachusetts General Laws (Ter. Ed.), Chapter 166,
Section 12A.

Very truly yours,

J R Plati

General Accountant

Encl.

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Annual Report of the New England Telephone
and Telegraph Company for the year 1977.

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In City Council,
April 24, 1978

4/24/78

Placed on File