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May 16, 2011

VIA OVERNIGHT MAIL

Executive Director New Hampshire Public Utilities Commission 21 S. Fruit Street, Suite 10 Concord, NH 03301- 2429

RE: Level 3 Communications, LLC, New Hampshire P.U.C. Tariff No. 1 DT 11-052



Dear Sir or Madam:

On behalf of Level 3 Communications, LLC ("Level 3"), enclosed for filing are an original and two (2) copies of its compliance filing of revisions to Level 3's NH PUC Tariff No. 1 filed March 16, 2011. Pursuant to the Secretarial Letter at DT 11-052, the tariff pages are filed showing the effective date of May 10, 2011.

In specific the revision includes the following pages:

3rd Revised Page 1 1st Revised Page 8 2nd Revised Page 9 1st Revised Page 21 Original Page 21.1 Original Page 21.2 Original Page 21.3 Original Page 21.4 Original Page 21.5 2nd Revised Page 22 1st Revised Page 28 1st Revised Page 30 1st Revised Page 35 1st Revised Page 36 1st Revised Page 38 1st Revised Page 39 1st Revised Page 40 1st Revised Page 44 Original Page 47.1 1st Revised Page 48 1st Revised Page 49 Original Page 49.1 Original Page 49.2 Original Page 49.3 1<sup>st</sup> Revised Page 50 1st Revised Page 51 1st Revised Page 54 1st Revised Page 56 1st Revised Page 60 Original Page 60.1 Original Page 60.2 Original Page 60.3 1<sup>st</sup> Revised Page 61

Should you have any questions concerning this filing, please do not hesitate to contact me at (724) 743-9719.

Thank you in advance for your attention in this regard.

Very truly yours,

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Karen M. Hyde Legal Department

Enclosure(s)