

Karen M. Hyde Legal Assistant Phone: 724-743-9719 E-Mail: <u>karen.hyde@level3.com</u>

February 9, 2012

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 12-018

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 January 13, 2012. Pursuant to the Secretarial Letter at DT 12-018 (enclosed), the tariff pages are filed showing the effective date of February 12, 2012.

In specific the revision includes the following pages: 4th Revised Page 1 1st Revised Page 6 1st Revised Page 7 Original Page 19.1 Original Page 19.2 Original Page 19.3 1st Revised Page 26 Original Page 26.1

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)

January 31, 2012

Michael P. Donahue Regulatory Counsel Marashlian & Donahue, LLC 1420 Spring Hill Road, Suite 401 McLean, VA 22102

Re: DT 12-018, Level 3 Communications, LLC Revisions to NHPUC Tariff No. 1

Dear Mr. Donahue:

On January 13, 2012, Level 3 Communications, LLC (Level 3) submitted a tariff filing to revise its NHPUC Tariff No. 1 so as to establish a process for identifying and rating VoIP/PSTN traffic. The proposed revision addresses new requirements established by the Federal Communications Commission (FCC) regarding VoIP traffic charges.

Staff reviewed this revision and concluded that it is consistent with FCC requirements. The Commission has accepted Staff's recommendation that the tariff be allowed to take effect.

For administrative efficiency, an order will not be issued by the Commission either suspending, rejecting, or approving the proposed tariff changes. Pursuant to RSA 378:3 and RSA 378:6, IV, the proposed revision, as filed, and pursuant to Staff's recommendation, are effective as of February 12, 2012. Tariff pages should be filed referencing Docket No. DT 12-018 and reflecting the effective date of February 12, 2012.

Sincerely,

Debra A. Howland Executive Director