

May 14, 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

Dear Sir or Madam:

On behalf of Level 3 Communications, LLC ("Level 3"), enclosed for filing are an original and two (2) copies of revisions to Level 3's NH PUC Tariff No. 1. The tariff changes herein include rate reductions as mandated by the Federal Communications Commission ("FCC") in *Connect America Fund*, WC Docket No. 10-90, Report and Order and Further Notice of Proposed Rulemaking, FCC 11-161 (released Nov. 18, 2011).

In specific the revision includes the following pages:
5th Revised Page 1
1st Revised Page 59

As supporting documentation to the rate revisions and as requested by Staff's Memorandum dated April 20, 2012, included is an Excel spreadsheet that shows the intrastate switched access revenue by rate element and demand for FY 2011; an account of the revenue that would have been produced using interstate rates and corresponding FY 2011 intrastate demand; and the new proposed rates based on the calculations.

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,

Karen M. Hyde
Legal Department

Enclosure(s)