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May 23, 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:

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3rd Revised Page 1	1st Revised Page 30	Original Page 49.3
1st Revised Page 8	1st Revised Page 35	1 st Revised Page 50
2nd Revised Page 9	1st Revised Page 36	1st Revised Page 51
1st Revised Page 21	1st Revised Page 38	1st Revised Page 54
Original Page 21.1	1st Revised Page 39	1st Revised Page 56
Original Page 21.2	1st Revised Page 40	1st Revised Page 57
Original Page 21.3	1st Revised Page 44	1st Revised Page 60
Original Page 21.4	Original Page 47.1	Original Page 60.1
Original Page 21.5	1st Revised Page 48	Original Page 60.2
2nd Revised Page 22	1st Revised Page 49	Original Page 60.3
1st Revised Page 27	Original Page 49.1	1 st Revised Page 61
1st Revised Page 28	Original Page 49.2	

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)