

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 revisions to the company's language for rating and identification of VoIP-PSTN traffic in response to the FCC's requirements in *Connect America Fund*, WC Docket No. 10-90, Second Order on Reconsideration, FCC 12-47 (released April 25, 2012). Specifically, the revisions herein make it clear that intrastate access rates will apply to originating VoIP-PSTN traffic beginning July 1, 2014.

In specific the revision includes the following pages:

5th Revised Page 1

1st Revised Page 19.1

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,

Karen M. Hyde  
Legal Department

Enclosure(s)