

January 10, 2008

VIA OVERNIGHT MAIL

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. Rate Schedule No. 2

Dear Sir or Madam:

On behalf of Level 3 Communications, LLC, enclosed for filing are an original and two (2) copies of revisions to Level 3's Rate Schedule No. 2. This filing includes negotiated language agreed to between Level 3, AT&T and Verizon. It is the result of extensive negotiations between the parties. The revisions to the Rate Schedule are being filed to clarify language regarding Originating Access service, Toll Free Data Base Access service, and Toll Free Inter-Exchange Delivery service. The filing also includes a reduction to the Originating Local Switching rate, the addition of Originating Switched Transport Usage charges, and a revised rate structure for Toll Free Inter-Exchange Delivery service. It is Level 3's expectation that with these changes, AT&T and Verizon will no longer have an objection to Level 3's tariff revisions. Also included is the CLEC Rate Schedule Cover Sheet.

In specific, the filing includes the following:

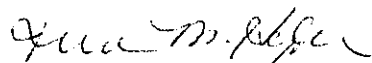
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Please date stamp the enclosed copy of this transmittal letter and return it in the self-addressed, postage prepaid envelope provided. Should you have any questions concerning this filing, please do not hesitate to contact me at (724) 743-9719.

Thank you in advance for your attention in this regard.

Very truly yours,



Karen M. Hyde
Legal Department

Enclosure(s)