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June 17, 2008

VIA OVERNIGHT MAIL

Debra Howland, 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 Ms. Howland:

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. These revisions are being filed pursuant to conversations with Staff to substitute the current liability language with the liability language from the Uniform tariff.

In specific the revision includes the following pages:

2nd Revised Page 1

1st Revised Page 2

1st Revised Page 9

1st Revised Page 10

1st Revised Page 11

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)