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May 10, 2012

Via U.S. Mail and Electronic Mail

Ms. Debra Howland, Executive Director
New Hampshire Public Utilities Commission
21 S. Fruit Street, Suite 10
Concord, NH 03301

Re: Intrastate Access Rate Reform

Dear Ms. Howland:

Comcast Phone of New Hampshire, LLC ("Comcast") is in receipt of your April 23, 2012 correspondence in the above referenced matter, as well as Staff's memorandum (the "Memo") instructing certain carriers to file information regarding switched access revenues and proposed tariff/price list changes on or before May 15, 2012 for changes to take effect on July 1, 2012.

It should be noted that the July 1, 2012 rate transition and associated calculations referenced by the memo as the basis for its request do not apply to entities whose intrastate switched access rates are already at parity with its interstate rates.¹ Such is the case for Comcast, who by virtue of the fact that 100% of its traffic is VoIP-PSTN traffic, already has in place a New Hampshire Access Service Guide updated as of December 29, 2011 with intrastate access rates at interstate levels.²

Accordingly, this letter serves to inform the Commission that Comcast does not expect to amend intrastate switched access rates on July 1, 2012 as reflected in the attached spreadsheet.³

Very truly yours,

Stacey L. Parker
Comcast Northeast Division



¹ See 47 CFR 51.705(c)(2).

² See *USF/ICC Transformation Order*, FCC 11-161 at para. 933 (rel. November 18, 2011). Comcast's Access Service guide is available at <http://www.comcast.com/corporate/about/phonetermsofservice/circuit-switched/statetariffs/newhampshire.html?SCRedirect=true>.

³ On April 25, 2012, the FCC released a Second Order on Reconsideration, which permits LECs to tariff originating intrastate access charges for VoIP-PSTN traffic at rates that existed prior to the USF/ICC Transformation Order, but such rates are not subject to the July 1, 2012 and July 1, 2013 transition steps. In addition, the Second Order on Reconsideration is not yet effective.