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March 26, 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. 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 Level 3's initial NH PUC Tariff No. 1. On January 10, 2008, Level 3 filed changes to its Rate Schedule No. 2 to incorporate certain wholesale voice services similar to revisions that it had filed in other states. These changes were developed over several months and after multiple discussions with AT&T to clarify the description and application of these services and were intended to resolve the matters at issue in DT 07-113. Level 3 filed more detailed revisions in other states in which AT&T had filed similar petitions. AT&T has requested Level 3 file the same revisions in New Hampshire; however, in order to do so, Level 3 needs to include the entire tariff, not just the rate-related terms included in Rate Schedule No. 2.

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,

A handwritten signature in black ink, appearing to read "Karen M. Hyde".

Karen M. Hyde
Legal Department

Enclosure(s)